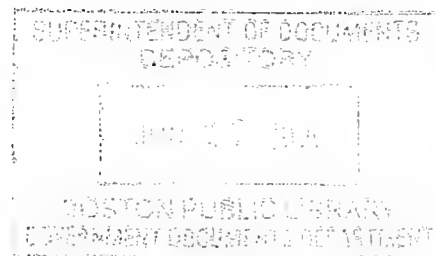


# INDIVIDUAL INCOME TAX RETURNS 1997



▲ RETURNS FILED \$ TAX COMPUTATIONS \$  
 SALARIES & WAGES \$ TAXABLE INCOME ▼  
 EXEMPTIONS \$ STANDARD DEDUCTIONS  
 ADJUSTED GROSS INCOME \$ INCOME TAX  
 NET GAINS ▲ NET LOSSES ▼ TAX LIABILITY  
 ITEMIZED DEDUCTIONS \$ ADJUSTMENTS ▼  
 ▼ IRAS \$ MARITAL STATUS ▼ DEPENDENTS  
 INTEREST ▼ ALTERNATIVE MINIMUM TAX  
 \$ NONTAXABLE RETURNS ▼ TAX REFUNDS  
 ▲ TAX CREDITS ▼ SOURCES OF INCOME \$  
 \$ EARNED INCOME CREDIT ▲ DIVIDENDS

**STATISTICS OF INCOME DIVISION**



Department of the Treasury  
Internal Revenue Service

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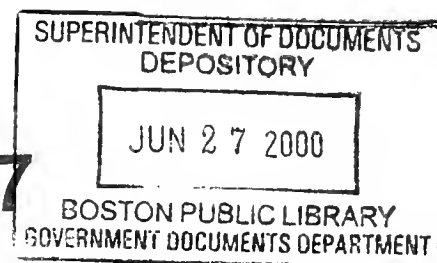
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Catalog Number 63338H



Department  
of the  
Treasury  
Internal  
Revenue  
Service

# Individual Income Tax Returns 1997

Publication 1304 (Rev. 12-99)



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This report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, modified income tax, tax credits, self-employment tax, and tax payments. Classifications are by tax status, size of adjusted gross income, marital status, and type of tax computation.

Additional unpublished information from individual income tax returns, classified by size of adjusted gross income, is available on a reimbursable basis. The Statistics of Income Division also makes the results of its studies available to the general public in the form of electronic databases, and the Internet. You can sample our products by contacting our Internet site at [http://www.ustreas.irs.gov/prod/tax\\_stats/index.html](http://www.ustreas.irs.gov/prod/tax_stats/index.html).

The Statistics of Income Division's Statistical Information Services (SIS) staff provides data, statistical analysis, and information in response to requests from customers in the IRS, other government agencies, congressional offices, businesses, academic institutions, and the public. In addition, the SIS staff provides data referral services, acts as liaison between requesters and IRS analysts on technical questions, and arranges for sales and transmittals of publications and published tables. The SIS staff can be reached by telephone on (202) 874-0410, or by fax on (202) 874-0922.

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# Contents

<b>Section 1</b>	<b>Page</b>
Introduction and Changes in Law	
Requirements for Filing .....	8
Changes in Law .....	10
The 1979 Income Concept .....	11
Comparison of Adjusted Gross Income with 1979 Income Concept .....	15
 <b>Section 2</b>	
Description of the Sample	
Domain of Study .....	19
Sample Design and Selection .....	20
Data Capture and Cleaning .....	20
Method of Estimation .....	21
Sampling Variability and Confidence Intervals .....	21
Table Presentation .....	21
 <b>Section 3</b>	
Basic Table	
Part 1—Returns Filed and Sources of Income .....	27
Part 2—Exemptions and Itemized Deductions .....	61
Part 3—Tax Computation .....	75
 <b>Section 4</b>	
Explanation of Terms .....	91
 <b>Section 5</b>	
1997 Forms .....	117
 <b>Section 6</b>	
Index .....	141



# Section 1

# Introduction and Changes in Law

## Introduction

This report contains complete individual income tax data for Tax Year 1997. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of over 122 million Forms 1040, 1040A, 1040EZ, and 1040PC, including electronic returns, filed for Tax Year 1997.

Table A on the following pages presents selected income and tax items for Tax Years 1993, 1994, 1995, 1996, and 1997 as they appear on the forms and provides the percentage change for each item between 1996 and 1997. When comparing income and tax items from different years, it is important to consider any changes in the tax law which may have affected the data. These tax law changes are explained below. To assist inter-year comparisons, Table A includes the items in both current dollars and constant 1990 dollars, as adjusted by the U.S. Department of Labor's consumer price index (CPI-U).

For Tax Year 1997, the number of individual tax returns filed increased by over

2.0 million, or 1.7 percent. Adjusted gross income (AGI) grew \$434.0 billion, or 9.6 percent from 1996 to 1997, compared to the 8.3 percent growth recorded from 1995 to 1996. Total tax liability increased 10.9 percent to \$768.3 billion. Several components of AGI showed sizable increases for 1997: net capital gain less loss increased 44.8 percent; penalty on early withdrawal of savings increased 39.8 percent; and self-employed health insurance increased 38.9 percent.

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 1997, and the 1979 Income Concept. Section 2 describes the sample of individual income tax returns upon which the statistics are based. Section 3 contains tables of detailed aggregate statistics on individual tax returns. Section 4 provides explanations of the terms used in the tables. The tax forms appear in Section 5, and Section 6 contains a subject index.

*Michael Parisi was responsible for the text and production of this report. Technical assistance was provided by Michael Strudler. This report was prepared under the direction of Jeff Hartzok, Chief, Individual Returns Analysis Section, Individual Statistics Branch*

**Table A--Selected Income and Tax Items for Selected Years, 1993-1997, in Current and Constant 1990 Dollars<sup>1</sup>**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Current dollars					Percent change, 1996 to 1997
	1993	1994	1995	1996	1997	
	(1)	(2)	(3)	(4)	(5)	(6)
<b>All returns*</b> .....	<b>114,601,819</b>	<b>115,943,131</b>	<b>118,218,327</b>	<b>120,351,208</b>	<b>122,421,991</b>	<b>1.7</b>
Form 1040 returns	66,358,259	66,390,696	64,774,724	66,264,999	68,781,991	3.8
Electronically filed returns	3,858,800	3,562,384	4,130,001	4,905,975	6,972,994	42.1
Form 1040A returns	27,850,427	26,051,305	24,463,262	24,579,173	24,780,076	0.8
Electronically filed returns	7,707,100	5,639,602	5,975,664	7,083,225	8,475,296	19.7
Form 1040EZ returns	20,393,132	20,507,577	21,644,177	21,196,154	21,154,656	-0.2
Electronically filed returns	2,524,937	2,700,590	4,618,555	6,964,704	8,839,265	26.9
Form 1040PC returns	4,215,400	2,993,313	7,102,740	8,310,882	7,705,268	-7.3
Salaries & wages						
Number of returns	98,003,356	99,356,244	101,138,551	102,748,874	104,404,985	1.6
Amount	2,892,120,390	3,026,777,706	3,201,456,569	3,376,871,545	3,613,918,456	7.0
Taxable interest received						
Number of returns	65,233,312	65,340,012	67,028,830	67,159,338	67,300,571	0.2
Amount	131,140,527	126,169,276	154,780,536	165,672,564	171,700,242	3.6
Tax-exempt interest						
Number of returns	4,691,129	5,061,511	5,006,129	5,000,839	4,925,914	-1.5
Amount	46,459,032	48,296,834	48,518,428	48,216,666	49,016,921	1.7
Dividends in AGI						
Number of returns	24,690,816	25,235,082	26,214,195	27,709,581	29,507,639	6.5
Amount	79,728,631	82,410,237	94,592,325	104,254,986	120,493,432	15.6
State income tax refund						
Number of returns	17,272,312	17,771,636	18,261,317	18,352,565	19,218,388	4.7
Amount	11,237,850	11,853,690	12,235,548	12,751,223	14,094,351	10.5
Alimony received						
Number of returns	418,739	421,716	427,060	415,593	413,109	-0.6
Amount	4,208,182	4,397,932	4,339,781	4,592,121	4,965,883	8.1
Business or profession net income, less loss						
Number of returns	15,633,049	15,944,127	16,172,851	16,735,827	16,937,575	1.2
Amount	155,704,680	166,203,589	169,343,327	176,903,956	186,741,216	5.6
Net capital gain in AGI less loss						
Number of returns	14,465,599	14,808,542	15,284,562	16,636,286	24,240,112	45.7
Amount	141,576,763	139,544,718	166,758,085	245,960,751	356,083,267	44.8
Capital gain distributions reported on Form 1040						
Number of returns	3,942,860	4,014,164	4,678,363	5,428,435	N/A	--
Amount	2,595,138	2,743,634	3,657,121	5,856,183	N/A	--
Sales of property other than capital assets, net gain less loss						
Number of returns	1,705,943	1,774,653	1,777,233	1,822,036	1,744,602	-4.2
Amount	-3,825,285	-3,188,731	-3,010,038	-2,284,494	-1,460,402	36.1
Total IRA distributions						
Number of returns	5,130,514	5,502,525	5,858,634	6,456,820	6,761,089	4.7
Amount	48,717,807	55,312,555	59,840,199	70,006,464	79,009,673	12.9
Taxable IRA distributions in AGI						
Number of returns	4,382,772	4,777,297	5,255,882	5,831,146	6,214,044	6.6
Amount	27,080,640	33,106,103	37,316,169	45,538,743	55,182,520	21.2
Total pensions & annuities						
Number of returns	18,534,595	19,063,270	19,778,915	20,675,450	20,948,184	1.3
Amount	270,507,408	288,967,847	311,264,612	344,907,107	382,935,981	11.0
Taxable pensions & annuities in AGI						
Number of returns	17,441,114	17,893,606	18,414,601	19,272,307	19,496,575	1.2
Amount	194,014,034	205,442,984	221,053,045	238,786,811	259,711,251	8.8
Rents, royalties, partnerships, estates, trusts, etc						
Number of returns	13,778,329	13,995,757	14,158,755	14,371,185	14,480,636	0.8
Amount	110,852,259	135,860,869	148,999,462	175,060,227	198,823,191	13.6
Farm net income less loss						
Number of returns	2,272,407	2,242,324	2,219,244	2,188,025	2,160,954	-1.2
Amount	-3,666,447	-7,378,101	-7,849,640	-7,111,985	-6,847,443	3.7
Unemployment compensation in AGI						
Number of returns	9,655,286	8,530,794	7,985,322	7,995,015	7,124,100	-10.9
Amount	27,586,208	20,285,055	19,336,423	19,326,824	17,230,102	-10.8
Social security benefits (received)						
Number of returns	10,412,635	10,040,115	10,292,449	10,961,473	11,351,510	3.6
Amount	112,359,437	112,332,115	119,291,657	130,679,153	139,958,629	7.1
Taxable social security benefits in AGI						
Number of returns	5,688,191	5,891,912	6,598,033	7,365,955	8,307,938	12.8
Amount	24,649,668	38,639,292	45,715,361	53,203,171	61,557,689	15.7
Foreign earned income exclusion <sup>2</sup>						
Number of returns	243,928	257,240	266,129	279,004	297,534	6.6
Amount	10,657,053	11,096,943	12,284,935	11,982,578	13,170,179	9.9

Footnotes at end of table



**Table A--Selected Income and Tax Items for Selected Years, 1993-1997, in Current and Constant 1990 Dollars--Continued<sup>1</sup>**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Current dollars					Percent change, 1996 to 1997
	1993	1994	1995	1996	1997	
	(1)	(2)	(3)	(4)	(5)	(6)
Net operating loss <sup>2</sup>						
Number of returns	367,330	431,277	505,303	503,913	568,443	12.8
Amount.....	44,021,921	47,045,252	49,330,982	49,749,182	51,343,546	3.2
Other income, net gain less loss <sup>2</sup>						
Number of returns	5,225,702	5,453,748	4,623,440	4,698,360	4,737,237	0.8
Amount.....	19,639,891	21,915,214	15,518,117	16,741,080	19,085,136	14.0
Total income, net gain less loss						
Number of returns	114,524,280	115,831,790	118,113,441	120,289,122	122,332,599	1.7
Amount	3,759,964,153	3,946,621,274	4,230,493,192	4,578,621,425	5,016,904,666	9.6
Total taxpayer IRA adjustment						
Number of returns	4,385,422	4,319,153	4,300,722	4,374,281	4,068,958	-7.0
Amount.....	8,527,400	8,388,771	8,338,014	8,627,534	8,662,694	0.4
One-half of self-employment tax						
Number of returns	12,486,990	12,734,753	12,849,084	13,204,164	13,513,228	2.3
Amount	11,867,147	13,104,801	13,341,810	14,044,148	14,868,362	5.9
Self-employed health insurance						
Number of returns	2,944,725	1,483,167	3,011,145	3,147,032	3,284,842	4.4
Amount.....	2,101,234	1,183,635	2,601,145	2,785,382	3,869,842	38.9
Keogh retirement plan						
Number of returns	947,949	995,844	1,032,102	1,079,413	1,189,981	10.2
Amount	8,160,190	8,194,688	8,734,145	8,979,382	10,237,623	14.0
Penalty on early withdrawal of savings						
Number of returns	691,586	636,445	803,838	708,631	918,302	29.6
Amount	105,227	137,032	203,861	167,528	234,237	39.8
Alimony paid adjustment						
Number of returns	628,100	639,000	567,947	597,157	623,646	4.4
Amount.....	5,305,227	5,513,611	5,225,564	5,668,169	6,311,455	11.3
Foreign housing deductions						
Number of returns	2,479	4,312	5,765	4,055	654	-83.9
Amount.....	17,248	50,994	114,619	75,059	16,361	-78.2
Other adjustments						
Number of returns	103,801	125,020	126,323	120,561	118,629	-1.6
Amount.....	540,601	981,245	860,329	618,170	884,074	43.0
Total statutory adjustments						
Number of returns	17,179,519	17,859,335	18,208,887	18,424,901	18,785,760	2.0
Amount	36,624,273	39,103,321	41,139,577	42,646,933	46,954,680	10.1
Adjusted gross income or loss (AGI)						
Amount	3,723,339,880	3,907,517,953	4,189,353,615	4,535,974,492	4,969,949,986	9.6
Total itemized deductions						
Number of returns	32,821,464	33,017,754	34,007,717	35,414,589	36,624,595	3.4
Amount	490,403,708	493,654,068	527,374,034	572,541,293	620,810,172	8.4
Total standard deduction						
Number of returns	80,840,916	81,947,182	83,222,737	83,996,917	84,844,302	1.0
Amount.....	382,134,445	397,106,389	413,584,632	426,102,973	441,695,925	3.7
Basic standard deduction						
Number of returns	80,840,916	81,947,182	83,222,737	83,996,917	84,844,302	1.0
Amount	370,905,395	385,027,102	401,265,344	412,808,983	428,362,726	3.8
Additional standard deduction						
Number of returns	10,547,983	10,621,983	10,809,600	11,042,761	11,136,379	0.8
Amount	11,229,050	12,079,287	12,319,288	13,293,990	13,333,199	0.3
AGI less deductions						
Number of returns	102,468,642	104,288,562	106,211,028	107,919,330	110,720,898	2.6
Amount	2,925,681,033	3,092,849,174	3,326,498,893	3,615,875,867	3,984,130,897	10.2
Number of exemptions	232,920,023	232,716,395	237,164,486	238,626,393	241,279,259	1.1
Exemption amount	540,540,132	562,559,033	584,509,487	598,860,677	627,825,050	4.8
Taxable income						
Number of returns	90,831,069	92,793,239	94,612,292	96,576,755	99,314,519	2.8
Amount	2,453,542,706	2,597,980,066	2,813,826,386	3,089,667,389	3,429,109,165	11.0
Tax from table, rate schedules, etc						
Number of returns	90,737,061	92,689,014	94,482,512	96,513,834	99,217,292	2.8
Amount	508,359,262	540,938,022	595,744,087	666,575,498	738,819,027	10.8
Additional taxes						
Number of returns	73,274	100,985	65,179	36,237	59,250	63.5
Amount	534,701	633,313	424,567	148,670	663,002	346.0
Income tax before credits						
Number of returns	90,754,509	92,701,755	94,497,909	96,522,237	99,225,503	2.8
Amount	508,893,963	541,571,335	596,168,654	666,724,167	739,482,029	10.9
Child care credit						
Number of returns	6,090,070	6,011,648	5,964,253	5,974,146	5,795,530	-3.0
Amount	2,559,319	2,525,652	2,517,962	2,531,383	2,464,005	-2.7
Credit for elderly or disabled						
Number of returns	223,053	222,358	251,524	168,012	190,343	13.3
Amount	49,019	46,601	48,028	31,836	41,281	29.7
Foreign tax credit						
Number of returns	1,292,596	1,545,691	1,730,566	2,105,799	2,334,015	10.8
Amount	2,217,865	2,308,948	2,965,313	3,538,835	4,073,461	15.1

Footnotes at end of table

**Table A--Selected Income and Tax Items for Selected Years, 1993-1997, in Current and Constant 1990 Dollars--Continued<sup>1</sup>**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Current dollars					Percent change, 1996 to 1997
	1993	1994	1995	1996	1997	
	(1)	(2)	(3)	(4)	(5)	(6)
General business credit						
Number of returns	255,132	301,244	267,527	297,511	306,254	2.9
Amount	578,304	690,038	702,906	742,891	826,320	11.2
Prior year minimum tax credit						
Number of returns	60,158	77,133	106,592	117,414	118,571	1.0
Amount	256,340	376,558	468,755	669,545	681,282	1.8
Total credits <sup>2</sup>						
Number of returns	7,928,776	8,120,873	8,263,198	8,583,103	8,712,146	1.5
Amount	5,858,492	6,141,494	6,894,461	7,740,814	8,410,868	8.7
Income tax less credits <sup>3</sup>						
Number of returns	90,175,136	92,092,322	94,020,926	96,051,501	98,794,570	2.9
Amount	503,035,471	535,429,841	589,274,192	658,983,353	731,071,161	10.9
Self-employment tax						
Number of returns	12,501,349	12,748,808	12,850,372	13,217,169	13,515,150	2.3
Amount	23,753,616	26,227,746	26,678,859	28,094,894	29,738,153	5.8
Alternative minimum tax						
Number of returns	334,615	368,964	414,106	477,898	618,072	29.3
Amount	2,052,790	2,212,094	2,290,576	2,812,746	4,005,101	42.4
Recapture taxes						
Number of returns	9,699	7,280	7,416	12,207	26,922	120.5
Amount	30,014	34,596	51,517	70,167	133,018	89.6
Social security, Medicare tax on tip income not reported						
Number of returns	280,979	347,712	267,601	286,946	267,055	-6.9
Amount	37,372	33,599	43,651	32,100	27,826	-13.3
Tax on qualified retirement plans						
Number of returns	2,673,956	2,832,705	3,039,096	3,434,814	3,415,245	-0.6
Amount	1,392,898	1,501,808	1,780,113	2,189,148	2,335,845	6.7
Advanced earned income credit payments						
Number of returns	35,196	220,447	193,751	192,014	239,664	24.8
Amount	10,316	75,243	124,693	91,737	122,398	33.4
Total tax liability <sup>4</sup>						
Number of returns	93,330,455	95,432,579	97,461,757	99,665,343	102,359,516	2.7
Amount	530,328,396	565,560,681	620,965,863	693,027,778	768,290,921	10.9
Income tax withheld						
Number of returns	98,688,932	100,436,904	102,436,220	104,213,605	106,483,908	2.2
Amount	426,405,232	460,687,479	495,484,153	533,284,434	582,124,212	9.2
Estimated tax payments						
Number of returns	12,379,549	12,083,839	11,903,592	12,333,764	12,766,410	3.5
Amount	116,326,360	115,983,568	122,489,252	141,571,020	162,584,233	14.8
Earned income credit <sup>5</sup>						
Number of returns	15,117,389	19,017,357	19,334,397	19,463,836	19,391,179	-0.4
Amount	15,536,762	21,105,158	25,955,575	28,825,258	30,388,582	5.4
Payment with an extension request						
Number of returns	1,167,281	1,249,234	1,368,994	1,422,648	1,597,435	12.3
Amount	11,830,005	19,752,634	24,929,343	32,447,235	38,918,434	19.9
Excess social security tax withheld						
Number of returns	897,355	930,953	1,033,189	1,178,757	1,267,562	7.5
Amount	925,295	935,083	1,081,454	1,313,451	1,399,705	6.6
Other payments						
Form 2439						
Number of returns	51,004	30,165	42,037	87,976	68,097	-22.6
Amount	63,897	44,384	67,482	60,178	55,227	-8.2
Form 4136						
Number of returns	584,651	575,317	519,653	513,815	445,633	-13.3
Amount	155,319	157,098	123,815	108,650	101,328	-6.7
Total payments <sup>6</sup>						
Number of returns	107,125,726	109,152,732	111,098,864	112,926,241	115,138,784	2.0
Amount	579,499,432	618,682,380	670,131,074	737,610,226	815,571,720	10.6
Overpayment, total						
Number of returns	82,403,149	85,089,436	85,348,771	86,492,206	88,311,237	2.1
Amount	98,875,046	112,924,413	119,462,121	128,964,442	140,110,378	8.6
Overpayment refunded						
Number of returns	79,275,446	82,136,645	82,744,440	83,668,927	85,381,040	2.0
Amount	84,776,869	98,539,553	104,537,379	111,680,967	119,706,937	7.2
Refund credited to next year						
Number of returns	4,624,588	4,347,767	3,671,556	3,862,330	4,109,601	6.4
Amount	14,098,178	14,384,861	14,924,742	17,283,475	20,403,441	18.1
Tax due at time of filing						
Number of returns	28,637,871	27,639,693	29,734,331	30,601,619	31,198,382	2.0
Amount	50,330,900	60,507,961	71,153,015	85,337,201	93,909,641	10.0
Tax penalty						
Number of returns	4,972,115	4,707,696	5,177,201	5,530,812	5,920,839	7.1
Amount	626,890	705,246	856,106	955,207	1,080,062	13.1

Footnotes at end of table

**Table A--Selected Income and Tax Items for Selected Years, 1993-1997, in Current and Constant 1990 Dollars--Continued<sup>1</sup>**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Constant 1990 dollars <sup>2</sup>					Percent change, 1996 to 1997
	1993	1994	1995	1996	1997	
	(7)	(8)	(9)	(10)	(11)	(12)
<b>All returns*</b> .....	<b>114,601,819</b>	<b>115,943,131</b>	<b>118,218,327</b>	<b>120,351,208</b>	<b>122,421,991</b>	<b>1.7</b>
Form 1040 returns	66,358,259	66,390,696	64,774,724	66,264,999	68,781,991	3.8
Electronically filed returns	3,858,800	3,562,384	4,130,001	4,905,975	6,972,994	42.1
Form 1040A returns	27,850,427	26,051,305	24,463,262	24,579,173	24,780,076	0.8
Electronically filed returns	7,707,100	5,639,602	5,975,664	7,083,225	8,475,296	19.7
Form 1040EZ returns	20,393,132	20,507,577	21,644,177	21,196,154	21,154,656	-0.2
Electronically filed returns	2,524,937	2,700,590	4,618,555	6,964,704	8,839,265	26.9
Form 1040PC returns	4,215,400	2,993,313	7,102,740	8,310,882	7,705,268	-7.3
Salaries & wages						
Number of returns	98,003,356	99,356,244	101,138,551	102,748,874	104,404,985	1.6
Amount	2,614,937,061	2,669,116,143	2,745,674,587	2,814,059,621	2,942,930,339	4.6
Taxable interest received						
Number of returns	65,233,312	65,340,012	67,028,830	67,159,338	67,300,571	0.2
Amount	118,571,905	111,260,384	132,744,885	138,060,470	139,821,044	1.3
Tax-exempt interest						
Number of returns	4,691,129	5,061,511	5,006,129	5,000,839	4,925,914	-1.5
Amount	42,006,358	42,589,801	41,611,002	40,180,555	39,916,059	-0.7
Dividends in AGI						
Number of returns	24,690,816	25,235,082	26,214,195	27,709,581	29,507,639	6.5
Amount	72,087,370	72,672,167	81,125,493	86,879,155	98,121,687	12.9
State income tax refund						
Number of returns	17,272,312	17,771,636	18,261,317	18,352,565	19,218,388	4.7
Amount	10,160,805	10,452,989	10,493,609	10,626,019	11,477,485	8.0
Alimony received						
Number of returns	418,739	421,716	427,060	415,593	413,109	-0.6
Amount	3,804,866	3,878,247	3,721,939	3,826,768	4,043,879	5.7
Business or profession net income, less loss						
Number of returns	15,633,049	15,944,127	16,172,851	16,735,827	16,937,575	1.2
Amount	140,781,808	146,564,011	145,234,414	147,419,963	152,069,394	3.2
Net capital gain in AGI less loss						
Number of returns	14,465,599	14,808,542	15,284,562	16,636,286	24,240,112	45.7
Amount	128,007,923	123,055,307	143,017,226	204,967,293	289,970,087	41.5
Capital gain distributions reported on Form 1040						
Number of returns	3,942,860	4,014,164	4,678,363	5,428,435	N/A	--
Amount	2,346,418	2,419,430	3,136,467	4,880,153	N/A	--
Sales of property other than capital assets, net gain less loss						
Number of returns	1,705,943	1,774,653	1,777,233	1,822,036	1,744,602	-4.2
Amount	-3,458,666	-2,811,932	-2,581,508	-1,903,745	-1,189,252	37.5
Total IRA distributions						
Number of returns	5,130,514	5,502,525	5,858,634	6,456,820	6,761,089	4.7
Amount	44,048,650	48,776,504	51,320,925	58,338,720	64,340,125	10.3
Taxable IRA distributions in AGI						
Number of returns	4,382,772	4,777,297	5,255,882	5,831,146	6,214,044	6.6
Amount	24,485,208	29,194,094	32,003,575	37,948,953	44,936,906	18.4
Total pensions & annuities						
Number of returns	18,534,595	19,063,270	19,778,915	20,675,450	20,948,184	1.3
Amount	244,581,743	254,821,735	266,950,782	287,422,589	311,837,118	8.5
Taxable pensions & annuities in AGI						
Number of returns	17,441,114	17,893,606	18,414,601	19,272,307	19,496,575	1.2
Amount	175,419,561	181,166,653	189,582,371	198,989,009	211,491,247	6.3
Rents, royalties, partnerships, estates, trusts, etc						
Number of returns	13,778,329	13,995,757	14,158,755	14,371,185	14,480,636	0.8
Amount	100,228,082	119,806,763	127,786,846	145,883,523	161,908,136	11.0
Farm net income less loss						
Number of returns	2,272,407	2,242,324	2,219,244	2,188,025	2,160,954	-1.2
Amount	-3,315,052	-6,506,262	-6,732,110	-5,926,654	-5,576,094	5.9
Unemployment compensation in AGI						
Number of returns	9,655,286	8,530,794	7,985,322	7,995,015	7,124,100	-10.9
Amount	24,942,322	17,888,056	16,583,553	16,105,687	14,031,028	-12.9
Social security benefits (received)						
Number of returns	10,412,635	10,040,115	10,292,449	10,961,473	11,351,510	3.6
Amount	101,590,811	99,058,302	102,308,454	108,899,294	113,972,825	4.7
Taxable social security benefits in AGI						
Number of returns	5,688,191	5,891,912	6,598,033	7,365,955	8,307,938	12.8
Amount	22,287,222	34,073,450	39,206,999	44,335,976	50,128,411	13.1
Foreign earned income exclusion <sup>2</sup>						
Number of returns	243,928	257,240	266,129	279,004	297,534	6.6
Amount	9,635,672	9,785,664	10,535,965	9,985,482	10,724,901	7.4

Footnotes at end of table

**Table A--Selected Income and Tax Items for Selected Years, 1993-1997, in Current and Constant 1990 Dollars--Continued<sup>1</sup>**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Constant 1990 dollars					Percent change, 1996 to 1997
	1993	1994	1995	1996	1997	
	(7)	(8)	(9)	(10)	(11)	(12)
Net operating loss <sup>2</sup>						
Number of returns	367,330	431,277	505,303	503,913	568,443	12.8
Amount	39,802,822	41,486,113	42,307,875	41,457,652	41,810,705	0.9
Other income, net gain less loss <sup>2</sup>						
Number of returns	5,225,702	5,453,748	4,623,440	4,698,360	4,737,237	0.8
Amount	17,757,587	19,325,586	13,308,848	13,950,900	15,541,642	11.4
Total income, net gain less loss						
Number of returns	114,524,280	115,831,790	118,113,441	120,289,122	122,332,599	1.7
Amount	3,399,605,925	3,480,265,674	3,628,210,285	3,815,517,854	4,085,427,252	7.1
Total taxpayer IRA adjustment						
Number of returns	4,385,422	4,319,153	4,300,722	4,374,281	4,068,958	-7.0
Amount	7,710,127	7,397,505	7,150,955	7,189,612	7,054,311	-1.9
One-half of self-employment tax						
Number of returns	12,486,990	12,734,753	12,849,084	13,204,164	13,513,228	2.3
Amount	10,729,789	11,556,262	11,442,376	11,703,457	12,107,787	3.5
Self-employed health insurance						
Number of returns	2,944,725	1,483,167	3,011,145	3,147,032	3,284,842	4.4
Amount	1,899,850	1,043,770	2,230,828	2,321,152	3,151,337	35.8
Keogh retirement plan						
Number of returns	947,949	995,844	1,032,102	1,079,413	1,189,981	10.2
Amount	7,378,110	7,226,356	7,490,690	7,482,818	8,336,827	11.4
Penalty on early withdrawal of savings						
Number of returns	691,586	636,445	803,838	708,631	918,302	29.6
Amount	95,142	120,840	174,838	139,607	190,747	36.6
Alimony paid adjustment						
Number of returns	628,100	639,000	567,947	597,157	623,646	4.4
Amount	4,796,769	4,862,091	4,481,616	4,723,474	5,139,621	8.8
Foreign housing deductions						
Number of returns	2,479	4,312	5,765	4,055	654	-83.9
Amount	15,595	44,968	98,301	62,549	13,323	-78.7
Other adjustments						
Number of returns	103,801	125,020	126,323	120,561	118,629	-1.6
Amount	488,789	865,295	737,846	515,142	719,930	39.8
Total statutory adjustments						
Number of returns	17,179,519	17,859,335	18,208,887	18,424,901	18,785,760	2.0
Amount	33,114,171	34,482,646	35,282,656	35,539,111	38,236,710	7.6
Adjusted gross income or loss (AGI)						
Amount	3,366,491,754	3,445,783,027	3,592,927,629	3,779,978,743	4,047,190,542	7.1
Total itemized deductions						
Number of returns	32,821,464	33,017,754	34,007,717	35,414,589	36,624,595	3.4
Amount	443,402,991	435,321,048	452,293,340	477,117,744	505,545,743	6.0
Total standard deduction						
Number of returns	80,840,916	81,947,182	83,222,737	83,996,917	84,844,302	1.0
Amount	345,510,348	350,182,001	354,703,801	355,085,811	359,687,235	1.3
Basic standard deduction						
Number of returns	80,840,916	81,947,182	83,222,737	83,996,917	84,844,302	1.0
Amount	335,357,500	339,530,072	344,138,374	344,007,486	348,829,581	1.4
Additional standard deduction						
Number of returns	10,547,983	10,621,983	10,809,600	11,042,761	11,136,379	0.8
Amount	10,152,848	10,651,929	10,565,427	11,078,325	10,857,654	-2.0
AGI less deductions						
Number of returns	102,468,642	104,288,562	106,211,028	107,919,330	110,720,898	2.6
Amount	2,645,281,223	2,727,380,224	2,852,915,003	3,013,229,889	3,244,406,268	7.7
Number of exemptions	232,920,023	232,716,395	237,164,486	238,626,393	238,626,393	0.0
Exemption amount	488,734,297	496,083,803	501,294,586	499,050,564	511,258,184	2.4
Taxable income						
Number of returns	90,831,069	92,793,239	94,612,292	96,576,755	99,314,519	2.8
Amount	2,218,393,043	2,290,987,713	2,413,230,177	2,574,722,824	2,792,434,173	8.5
Tax from table, rate schedules, etc						
Number of returns	90,737,061	92,689,014	94,482,512	96,513,834	99,217,292	2.8
Amount	459,637,669	477,017,656	510,929,749	555,479,582	601,644,159	8.3
Additional taxes						
Number of returns	73,274	100,985	65,179	36,237	59,250	63.5
Amount	483,455	558,477	364,123	123,892	539,904	335.8
Income tax before credits						
Number of returns	90,754,509	92,701,755	94,497,909	96,522,237	99,225,503	2.8
Amount	460,121,124	477,576,133	511,293,871	555,603,473	602,184,063	8.4
Child care credit						
Number of returns	6,090,070	6,011,648	5,964,253	5,974,146	5,795,530	-3.0
Amount	2,314,032	2,227,206	2,159,487	2,109,486	2,006,519	-4.9
Credit for elderly or disabled						
Number of returns	223,053	222,358	251,524	168,012	190,343	13.3
Amount	44,321	41,094	41,190	26,530	33,616	26.7
Foreign tax credit						
Number of returns	1,292,596	1,545,691	1,730,566	2,105,799	2,334,015	10.8
Amount	2,005,303	2,036,109	2,543,150	2,949,029	3,317,151	12.5

Footnotes at end of table

**Table A--Selected Income and Tax Items for Selected Years, 1993-1997, in Current and Constant 1990 Dollars--Continued<sup>1</sup>**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Constant 1990 dollars <sup>2</sup>					Percent change, 1996 to 1997
	1993	1994	1995	1996	1997	
	(7)	(8)	(9)	(10)	(11)	(12)
General business credit						
Number of returns	255,132	301,244	267,527	297,511	306,254	2.9
Amount	522,879	608,499	602,835	619,076	672,899	8.7
Prior year minimum tax credit						
Number of returns	60,158	77,133	106,592	117,414	118,571	1.0
Amount	231,772	332,062	402,020	557,954	554,790	-0.6
Total credits <sup>3</sup>						
Number of returns	7,928,776	8,120,873	8,263,198	8,583,103	8,712,146	1.5
Amount	5,297,009	5,415,780	5,912,917	6,450,678	6,849,241	6.2
Income tax less credits <sup>4</sup>						
Number of returns	90,175,136	92,092,322	94,020,926	96,051,501	98,794,570	2.9
Amount	454,824,115	472,160,354	505,380,954	549,152,794	595,334,822	8.4
Self-employment tax						
Number of returns	12,501,349	12,748,808	12,850,372	13,217,169	13,515,150	2.3
Amount	21,477,049	23,128,524	22,880,668	23,412,412	24,216,737	3.4
Alternative minimum tax						
Number of returns	334,615	368,964	414,106	477,898	618,072	29.3
Amount	1,856,049	1,950,700	1,964,473	2,343,955	3,261,483	39.1
Recapture taxes						
Number of returns	9,699	7,280	7,416	12,207	26,922	120.5
Amount	27,137	30,508	44,183	58,473	108,321	85.3
Social security Medicare tax on tip income not reported						
Number of returns	280,979	347,712	267,601	286,946	267,055	-6.9
Amount	33,790	29,629	37,437	26,750	22,660	-15.3
Tax on qualified retirement plans						
Number of returns	2,673,956	2,832,705	3,039,096	3,434,814	3,415,245	-0.6
Amount	1,259,401	1,324,346	1,526,684	1,824,290	1,902,154	4.3
Advanced earned income credit payments						
Number of returns	35,196	220,447	193,751	192,014	239,664	24.8
Amount	9,327	66,352	106,941	76,448	99,673	30.4
Total tax liability <sup>5</sup>						
Number of returns	93,330,455	95,432,579	97,461,757	99,665,343	102,359,516	2.7
Amount	479,501,262	498,730,759	532,560,774	577,523,148	625,644,072	8.3
Income tax withheld						
Number of returns	98,688,932	100,436,904	102,436,220	104,213,605	106,483,908	2.2
Amount	385,538,184	406,249,981	424,943,527	444,403,695	474,042,518	6.7
Estimated tax payments						
Number of returns	12,379,549	12,083,839	11,903,592	12,333,764	12,766,410	3.5
Amount	105,177,541	102,278,279	105,050,816	117,975,850	132,397,584	12.2
Earned income credit <sup>6</sup>						
Number of returns	15,117,389	19,017,357	19,334,397	19,463,836	19,391,179	-0.4
Amount	14,047,705	18,611,250	22,260,356	24,021,048	24,746,402	3.0
Payment with an extension request						
Number of returns	1,167,281	1,249,234	1,368,994	1,422,648	1,597,435	12.3
Amount	10,696,207	17,418,549	21,380,226	27,039,363	31,692,536	17.2
Excess social security tax withheld						
Number of returns	897,355	930,953	1,033,189	1,178,757	1,267,562	7.5
Amount	836,614	824,588	927,491	1,094,543	1,139,825	4.1
Other payments						
Form 2439						
Number of returns	51,004	30,165	42,037	87,976	68,097	-22.6
Amount	57,773	39,139	57,875	50,148	44,973	-10.3
Form 4136						
Number of returns	584,651	575,317	519,653	513,815	445,633	-13.3
Amount	140,433	138,534	106,188	90,542	82,515	-8.9
Total payments <sup>7</sup>						
Number of returns	107,125,726	109,152,732	111,098,864	112,926,241	115,138,784	2.0
Amount	523,959,703	545,575,291	574,726,479	614,675,188	664,146,352	8.0
Overpayment, total						
Number of returns	82,403,149	85,089,436	85,348,771	86,492,206	88,311,237	2.1
Amount	89,398,776	99,580,611	102,454,649	107,470,368	114,096,399	6.2
Overpayment refunded						
Number of returns	79,275,446	82,136,645	82,744,440	83,668,927	85,381,040	2.0
Amount	76,651,780	86,895,549	89,654,699	93,067,473	97,481,219	4.7
Refund credited to next year						
Number of returns	4,624,588	4,347,767	3,671,556	3,862,330	4,109,601	6.4
Amount	12,746,996	12,685,063	12,799,950	14,402,896	16,615,180	15.4
Tax due at time of filing						
Number of returns	28,637,871	27,639,693	29,734,331	30,601,619	31,198,382	2.0
Amount	45,507,143	53,357,990	61,023,169	71,114,334	76,473,649	7.5
Tax penalty						
Number of returns	4,972,115	4,707,696	5,177,201	5,530,812	5,920,839	7.1
Amount	566,808	621,910	734,225	796,006	879,529	10.5

<sup>1</sup> All items correspond to the Form 1040 line items. Therefore, some may differ from the SOI items shown in the Basic Tables in Section 3

N/A = Not applicable

<sup>2</sup> Line 21 on Form 1040 consists of other income minus foreign earned income exclusion and net operating loss<sup>3</sup> Total credits includes the values for mortgage interest tax credit and "other credits" not tabulated here<sup>4</sup> Total tax liability includes the values for "other taxes" not tabulated here<sup>5</sup> Total payments includes the value for the deferral of additional 1993 taxes; however, this is a value for 1993 only and is not included in table A. The value can be found in table 3.3<sup>6</sup> Inflation-adjusted data were calculated using the consumer price index in the "Economic Report of the President," February 1997, Table B-59, based on 1990=100 when 1990 CPI-U = 130 1997 CPI-U = 160.5, 1996 CPI-U = 156.9, 1995 CPI-U = 152.4, 1994 CPI-U = 148.2, 1993 CPI-U = 144.5<sup>7</sup> All returns for 1995 includes 233,424 Form 1040T returns

**Figure 1--General Filing Requirements**

Marital Status	Filing Status	Age	Gross Income
Single (including divorced and legally separated)	Single	under 65	\$6,800
		65 or older	\$7,800
	Head of household	under 65	\$8,700
		65 or older	\$9,700
Married with a child and living apart from spouse during the last six months of 1997	Head of household	under 65	\$8,700
		65 or older	\$9,700
Married and living with spouse at the end of 1997 (or on the date spouse died)	Married, joint return	under 65 (both spouses)	\$12,200
		65 or older (one spouse)	\$13,000
		65 or older (both spouses)	\$13,800
	Married, separate return	any age	\$2,650
Married, not living with spouse at the end of 1997 (or on the date spouse died)	Married, joint or separate return	any age	\$2,650
Widowed in 1995 or 1996 and not remarried in 1997	Single	under 65	\$6,800
		65 or older	\$7,800
	Head of household	under 65	\$8,700
		65 or older	\$9,700
	Qualifying widow(er) with dependent child	under 65	\$9,550
		65 or older	\$10,350

## Requirements for Filing

The filing requirements for Tax Year 1997 were based on gross income, marital status, age, and, to a lesser extent, dependency and blindness. Gross income included all income received in the form of money, property, and services that was not expressly exempt from tax. Generally, a citizen or resident of the United States was required to file a tax return if gross income for the year was at least as much as the amount shown for the appropriate filing status in Figure 1. If the taxpayer could be claimed as a dependent by another person (such as a parent), Figure 2 was used to determine the necessity for filing.

In addition to the general filing requirements, an individual was obligated to file a return for Tax Year 1997 if he or she:

1. was liable for any of the following taxes:

- social security or Medicare tax on unreported tip income;
- uncollected social security, Medicare, or railroad retirement tax on reported tip income or group-term life insurance;
- alternative minimum tax;
- tax on an individual retirement arrangement (IRA) or a qualified retirement plan;
- tax from the recapture of investment credit or low-income housing credit;

## Figure 2.-Filing Requirements for Children and Other Dependents

If someone (such as a parent) can claim the individual as a dependent, and any of the four conditions listed below applies, he or she must file a return.

In this chart unearned income includes taxable interest and dividends. Earned income includes wages, tips, and taxable scholarship and fellowship grants.

**Caution:** If an individual's gross income was \$2,650 or more, he or she generally could not be claimed as a dependent unless the individual was under age 19 or under age 24 and a full-time student.

### 1. Single dependents under 65 must file a return if-

Unearned income was:	and	The total of that income plus earned income was:
\$1 or more		more than \$650
\$0		more than \$4,150

### 2. Single dependents 65 or older or blind must file a return if-

- Earned income was more than \$5,150 (\$6,150 if 65 or older and blind), or
- Unearned income was more than \$1,650 (\$2,650 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$4,150) or \$650, whichever is larger, plus \$1,000 (\$2,000 if 65 or older and blind).

### 3. Married dependents under 65 must file a return if-

- Earned income was more than \$3,450, or
- Unearned income was more than \$0 and gross income was more than \$650, or
- Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions.

### 4. Married dependents 65 or older or blind must file a return if-

- Earned income was more than \$4,250 (\$5,050 if 65 or older and blind), or
- Unearned was more than \$1,450 (\$2,250 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$3,450) or \$650, whichever is larger, plus \$800 (\$1,600 if 65 or older and blind), or
- Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions.

- tax from medical savings accounts (MSA);
2. received any advanced earned income credit (AEIC) payments.
  3. had net earnings from self-employment of at least \$400; or
  4. had wages of \$108.28 or more from a church or qualified church-controlled

organization that was exempt from employer social security and Medicare taxes.

Data shown in this report include individuals who were not required to file tax returns, but did so for any of a number of reasons. For example, an individual might have filed a return to obtain a refund of tax withheld, or take advantage of the earned income credit.

## Changes in Law

Major changes in effect for Tax Year 1997 which influenced the Statistics of Income data are listed below. Section 4, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.

### Adoption Credit

A taxpayer who paid qualified adoption expenses in 1997 and the adoption was final in or before 1997 was able to take a tax credit. The credit could have been as much as \$5,000 for each child (\$6,000 for a child with special needs).

### Capital Gain Distributions

Beginning with Tax Year 1997, all capital gain distributions had to be reported on the Schedule D, even if there were no other capital gains or losses.

### Capital Gain Rate

The maximum long-term capital gains tax rate for most sales or exchanges of properties after May 6, 1997 was reduced to 20 percent (10 percent for taxpayers in the 15-percent tax bracket). Sales or exchanges before May 7, 1997 or after July 28, 1997 for assets held more than a year but less than 18 months were still taxed at the 28-percent rate. Gains from the sale of certain depreciable real property was taxed at a 25-percent rate. Therefore, for 1997, the long-term capital gain tax rate could be 10-percent, 20-percent, 25-percent, or 28-percent.

### Earned Income Credit

The income eligibility level and amount of the earned income credit (EIC) for 1997 was adjusted for inflation. If a taxpayer's "earned income" and modified adjusted gross income for 1997 were both less than \$25,760 and the taxpayer had one qualifying child living with them, the credit could be as much as \$2,210. If the taxpayer had two or more qualifying children living with them and earned less than \$29,290, the credit could be as much as \$3,656.

For those taxpayers with no qualifying children and earned less than \$9,770, the credit could be as much as \$332.

Modified AGI did not include the losses from sales of capital assets, estates and trusts, rents and royalties, and 50 percent of business losses. Also, taxpayers with investment income totaling more than \$2,250 were not eligible to receive the EIC. Investment income included interest (taxable and tax-exempt), dividend income, and capital gain net income.

### Exemption Amount

Indexing for inflation allowed a taxpayer to claim a \$2,650 deduction for each exemption to which he or she was entitled for 1997, an increase over the \$2,550 allowed for 1996. The AGI threshold for the limitation of exemption amounts was also indexed for inflation, increasing from \$117,950 to \$121,200 for single filers; \$176,950 to \$181,800 for married persons filing jointly and surviving spouses; \$147,450 to \$151,500 for heads of household; and \$88,475 to \$90,900 for married persons filing separately. The phaseout of the deduction for exemptions was completed at AGI levels above \$243,700 for single filers; \$304,300 for married persons filing jointly and surviving spouses; \$274,000 for heads of household; and \$152,150 for married persons filing separately. Above these levels, no deduction for exemptions was allowed.

### Individual Retirement Arrangements

Married couples filing a joint return could contribute up to \$2,000 to each spouses IRA, even if one spouse had minimal or no compensation. Therefore, the total combined IRA contributions could be up to \$4,000 for a year. In previous years the maximum contributions was \$2,250 if one spouse had no compensation.

### Itemized Deductions

If a taxpayer's AGI was greater than \$121,200 (\$60,600 if married filing separately), his or her itemized deductions may have been



limited; the threshold was increased from \$117,950 (\$58,975) for 1996, as a result of inflation indexing. The limitation did not apply to deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses; all other deductions were subject to the limitation. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: (a) 80 percent of the non-exempt deductions, or (b) 3 percent of the amount of AGI in excess of the limitation threshold.

### **Medical Savings Account Deduction**

Certain taxpayers who were covered only by a high-deductible health plan were able to participate in the medical savings account program. The taxpayer was allowed to take a deduction of up to \$1,462.50 (\$3,375 for a family) a year for contributions to a medical savings account.

### **Sale of a Home**

Taxpayers who sold their main homes after May 6, 1997, were able to exclude from income up to \$250,000 (\$500,000 for married couples filing a joint tax return) of the gain on the sale of their homes.

### **Self-Employed Health Insurance Deduction**

The maximum percentage of self-employed health insurance premiums that a taxpayer could deduct as an adjustment to income rose to 40 percent, up from 30 percent in 1996.

### **Self-employment Tax**

The ceiling on taxable "self-employment income" was raised for 1997, to \$65,400 for the social security portion (12.4 percent) of the self-employment tax. The limit was \$62,700 for 1996. Also, all "net earnings" of at least \$400 (\$108.28 for church employees) were subject to the (2.9 percent) Medicare tax portion. (Self-employment taxes and Medicare taxes are

reflected in the statistics for "total tax liability.")

### **Standard Deduction**

The standard deduction increased for 1997 as a result of inflation indexing. For single filers, the standard deduction rose from \$4,000 to \$4,150; for married persons filing jointly or surviving spouses, from \$6,700 to \$6,900; for married persons filing separately, from \$3,350 to \$3,450; and for heads of household, from \$5,900 to \$6,050. The basic standard deduction claimed by filers who were dependent children of other taxpayers remained at \$650 for 1997. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$800 or \$1000 depending on marital status.

### **The 1979 Income Concept A Retrospective Income Definition**

In order to analyze changes in income and taxes over a period of years, a consistent definition of income must be used. The income concept available from Federal income tax returns, AGI, was designed to facilitate tax administration, and its definition has changed over time to reflect modifications to the Internal Revenue Code. Tax laws of the 1980's (the Economic Recovery Tax Act of 1981, the Tax Equity and Fiscal Responsibility Act of 1982, the Tax Reform Act of 1984, and the Tax Reform Act of 1986) made significant changes to the components of AGI, which made it more difficult to use AGI for accurate comparisons of income from year to year. For this reason, it was decided to develop an income definition that would be applicable over several years, and allow comparisons both before and after the major tax legislation of the 1980's.

The result was a retrospective income definition known as the 1979 Income Concept, reflecting a base period from 1979 through 1986. It was calculated using only data available from individual income tax returns. By using the same income items in the calculation each year, its definition was

### Figure 3.-Calculation of the 1979 Income Concept for 1997

#### 1979 Total Income Concept=

Salaries and wages<sup>1</sup>

#### plus (+):

- interest<sup>1</sup>
- dividends<sup>1</sup>
- taxable refunds<sup>1</sup>
- alimony received<sup>1</sup>
- sale of capital assets, net gain less loss<sup>1</sup>
- other gains or losses (Form 4797)<sup>1</sup>
- net business income or loss<sup>1</sup>
- net farm income or loss<sup>1</sup>
- rent net income or loss<sup>1</sup>
- net royalty income or loss<sup>1</sup>
- net partnership income or loss<sup>1</sup>
- net subchapter S corporation income or loss<sup>1</sup>
- net farm rental income or loss<sup>1</sup>
- net estate and trust income or loss<sup>1</sup>
- unemployment compensation<sup>1</sup>
- depreciation in excess of straight-line depreciation<sup>2</sup>
- total pension income<sup>2</sup>
- other net income less loss<sup>1</sup>
- net operating loss<sup>1</sup>

#### minus (-):

- disallowed passive losses<sup>3</sup>
- moving expenses<sup>1</sup>
- alimony<sup>1</sup>
- unreimbursed business expense<sup>3</sup>

<sup>1</sup> Included in AGI for Tax Year 1997

<sup>2</sup> Not fully included in AGI for Tax Year 1997.

<sup>3</sup> Not included in AGI for Tax Year 1997

consistent throughout the base years. In addition, this retrospective income definition could be used in future years to compare income by continuing to include the same components that were common to all years.

The calculation of the 1979 Income Concept is shown in Figure 3. Several items partially excluded from AGI for the base years were fully included in this new income measure, the largest of which was capital gains. The full amount of all capital gains, as well as all dividends and unemployment compensation, was included in the income calculation. Total pensions, annuities, IRA distributions, and roll-overs were added, including the non-taxable portions that were excluded from AGI. Social security benefits were omitted because they were not reported on tax returns until 1984. Also, any depreciation in excess of straight-line depreciation, which was subtracted in computing AGI, was added back.

Deductions that could be subtracted in the calculation of the 1979 Income Concept were limited to employee business expenses, alimony paid, and moving expenses. These same items were also subtracted in computing AGI until 1987 when unreimbursed business expenses and moving expenses were changed from adjustments to itemized deductions. Starting in 1994, moving expenses were once more made an adjustment to income. The amounts reported for employee business expenses by taxpayers who itemized deductions were subtracted in the calculation of the 1979 Income Concept. Taxpayers who did not itemize deductions, however, could not claim this expense (as well

**Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1997**

[All figures are estimates based on samples--numbers of returns are in thousands and money amounts are in millions of dollars]

Size of income	Income				Salaries and wages			
	1997 Adjusted Gross Income		1979 Income Concept		1997 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>All returns, total.....</b>	<b>122,421,991</b>	<b>4,969,950</b>	<b>122,421,991</b>	<b>5,057,116</b>	<b>104,404,985</b>	<b>3,613,918</b>	<b>104,404,985</b>	<b>3,613,918</b>
Under \$10,000 .....	28,268,832	83,431	27,963,057	80,358	22,224,372	114,736	22,113,951	112,055
\$10,000 under \$20,000 .....	24,567,930	363,126	24,390,630	361,275	19,941,162	274,341	19,875,221	273,849
\$20,000 under \$30,000 .....	18,009,668	444,278	18,445,734	455,208	15,692,166	359,372	15,771,943	362,089
\$30,000 under \$40,000 .....	12,966,743	450,252	13,415,987	465,185	11,668,852	371,925	11,920,729	379,969
\$40,000 under \$50,000 .....	9,787,857	437,634	9,820,131	439,628	8,903,924	361,282	8,925,224	362,855
\$50,000 under \$60,000 .....	7,456,806	408,355	7,344,278	402,324	6,818,541	335,046	6,711,601	335,029
\$60,000 under \$70,000 .....	5,554,540	359,260	5,229,986	338,258	5,016,854	287,723	4,792,961	278,438
\$70,000 under \$80,000 .....	3,962,455	296,334	3,770,803	281,615	3,600,611	238,313	3,493,813	232,051
\$80,000 under \$90,000 .....	2,691,283	227,914	2,635,794	223,331	2,432,614	179,257	2,444,440	178,568
\$90,000 under \$100,000 .....	1,970,079	187,064	1,928,983	182,919	1,784,248	147,277	1,734,992	143,394
\$100,000 under \$125,000 .....	2,764,817	306,976	2,714,429	301,606	2,485,868	229,495	2,489,782	227,141
\$125,000 under \$150,000 .....	1,331,825	181,378	1,373,706	187,359	1,195,991	128,389	1,232,889	126,577
\$150,000 under \$175,000 .....	782,537	126,385	816,933	131,903	677,531	82,830	710,201	83,522
\$175,000 under \$200,000 .....	498,720	93,072	533,520	99,718	434,810	59,619	460,668	60,124
\$200,000 under \$300,000 .....	910,335	218,492	1,030,883	247,563	767,250	132,111	875,207	137,692
\$300,000 under \$400,000 .....	323,994	111,471	359,957	123,929	274,758	63,238	302,940	65,021
\$400,000 under \$500,000 .....	167,405	74,351	195,590	86,744	140,644	39,624	164,824	40,969
\$500,000 under \$1,000,000 .....	261,708	176,670	293,705	198,919	222,459	85,575	250,180	88,088
\$1,000,000 or more .....	144,459	423,507	157,887	449,274	122,332	123,768	133,420	126,487

Size of income	Taxable interest received				Dividends in AGI		Dividends received	
	1997 Adjusted Gross Income		1979 Income Concept		1997 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>All returns, total.....</b>	<b>67,300,571</b>	<b>171,700</b>	<b>67,300,571</b>	<b>171,700</b>	<b>29,507,639</b>	<b>120,493</b>	<b>29,507,639</b>	<b>120,493</b>
Under \$10,000 .....	9,262,646	10,886	9,046,202	10,762	3,689,590	4,333	3,599,666	4,356
\$10,000 under \$20,000 .....	9,698,207	17,926	9,468,240	17,577	3,345,027	6,294	3,178,810	6,245
\$20,000 under \$30,000 .....	8,660,558	14,167	9,020,671	16,502	2,907,674	6,060	3,132,036	7,254
\$30,000 under \$40,000 .....	7,805,470	11,966	8,230,209	15,279	2,762,689	5,550	2,981,527	6,619
\$40,000 under \$50,000 .....	6,896,742	11,679	6,950,230	11,268	2,719,875	5,773	2,759,557	6,416
\$50,000 under \$60,000 .....	5,705,316	9,767	5,578,362	10,379	2,448,639	5,333	2,432,306	5,931
\$60,000 under \$70,000 .....	4,628,904	9,238	4,360,123	7,728	2,207,032	5,563	2,001,250	5,250
\$70,000 under \$80,000 .....	3,461,529	7,658	3,308,188	5,936	1,822,960	5,733	1,694,644	4,733
\$80,000 under \$90,000 .....	2,467,846	6,069	2,382,212	5,045	1,301,049	4,872	1,315,197	4,670
\$90,000 under \$100,000 .....	1,836,540	4,319	1,796,087	4,638	1,103,977	4,111	1,038,417	3,965
\$100,000 under \$125,000 .....	2,595,203	9,540	2,562,593	8,267	1,760,354	8,242	1,713,236	7,321
\$125,000 under \$150,000 .....	1,273,247	5,197	1,306,222	4,985	921,788	5,983	925,810	5,029
\$150,000 under \$175,000 .....	753,979	4,373	783,565	4,229	577,821	4,204	612,754	4,275
\$175,000 under \$200,000 .....	483,209	3,320	515,043	3,400	393,927	3,495	412,426	3,431
\$200,000 under \$300,000 .....	885,966	8,812	1,000,513	8,691	741,205	8,907	809,674	8,587
\$300,000 under \$400,000 .....	317,600	4,111	351,757	4,235	278,941	4,611	310,842	4,824
\$400,000 under \$500,000 .....	165,499	2,885	193,182	2,898	149,619	3,303	173,490	3,285
\$500,000 under \$1,000,000 .....	258,489	7,759	290,136	7,732	238,766	7,856	266,545	7,858
\$1,000,000 or more .....	143,620	22,029	157,035	22,148	136,709	20,272	149,452	20,443

Size of income	Business or profession net income less loss				Sales of capital assets			
	1997 Adjusted Gross Income		1979 Income Concept		1997 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
<b>All returns, total.....</b>	<b>16,937,575</b>	<b>186,741</b>	<b>16,937,575</b>	<b>186,741</b>	<b>24,240,112</b>	<b>356,083</b>	<b>24,240,112</b>	<b>356,083</b>
Under \$10,000 .....	3,101,014	5,549	2,928,685	3,956	3,177,033	8,725	3,090,004	8,763
\$10,000 under \$20,000 .....	2,784,571	17,554	2,754,147	16,103	2,503,579	4,705	2,396,338	4,478
\$20,000 under \$30,000 .....	2,046,269	13,737	2,075,415	13,150	2,276,043	5,324	2,460,905	6,272
\$30,000 under \$40,000 .....	1,830,714	13,093	1,854,403	11,984	2,162,427	5,359	2,345,997	6,343
\$40,000 under \$50,000 .....	1,495,091	13,412	1,567,017	13,074	2,167,517	6,644	2,187,449	7,199
\$50,000 under \$60,000 .....	1,272,503	11,762	1,294,410	10,585	1,845,205	6,752	1,868,549	7,556
\$60,000 under \$70,000 .....	1,031,256	11,500	979,478	10,800	1,770,842	8,443	1,576,823	7,893
\$70,000 under \$80,000 .....	708,675	6,189	690,897	8,120	1,439,081	7,228	1,353,333	7,223
\$80,000 under \$90,000 .....	505,759	8,093	497,740	6,374	1,087,816	7,735	1,095,172	7,196
\$90,000 under \$100,000 .....	395,484	6,382	402,179	6,899	941,469	6,504	882,101	6,450
\$100,000 under \$125,000 .....	594,126	12,485	622,726	12,710	1,538,864	14,800	1,492,501	13,553
\$125,000 under \$150,000 .....	341,726	11,420	338,477	11,247	878,816	11,792	856,440	11,300
\$150,000 under \$175,000 .....	193,863	8,210	202,647	8,152	544,487	9,851	567,322	9,405
\$175,000 under \$200,000 .....	128,421	7,295	143,947	7,613	383,418	7,609	392,906	7,306
\$200,000 under \$300,000 .....	270,432	15,669	310,730	18,519	722,678	22,939	794,155	22,922
\$300,000 under \$400,000 .....	89,134	7,645	102,536	8,134	276,903	14,758	300,949	14,931
\$400,000 under \$500,000 .....	47,246	3,810	56,023	5,200	146,784	11,422	166,882	11,356
\$500,000 under \$1,000,000 .....	66,500	6,906	76,303	7,735	239,014	32,166	261,795	31,783
\$1,000,000 or more .....	34,793	6,028	39,817	6,386	138,138	163,328	150,491	164,155

Footnotes at end of table

**Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1997--Continued**

[All figures are estimates based on samples--numbers of returns are in thousands and money amounts are in millions of dollars]

Size of income	Rents, royalties, and farm rental net income less loss				Partnership and S corporation net income less loss			
	1997 Adjusted Gross Income		1979 Income Concept		1997 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
<b>All returns, total.....</b>	<b>10,176,040</b>	<b>22,366</b>	<b>10,176,040</b>	<b>22,366</b>	<b>6,032,483</b>	<b>168,323</b>	<b>6,032,483</b>	<b>168,323</b>
Under \$10,000	930,439	-1,559	892,501	-1,598	507,761	-13,781	505,940	-13,956
\$10,000 under \$20,000	1,288,717	1,155	1,253,624	1,108	454,466	291	427,594	280
\$20,000 under \$30,000	1,183,490	473	1,250,161	772	437,720	1,499	446,611	1,203
\$30,000 under \$40,000	1,073,525	472	1,128,888	953	449,988	1,398	483,638	1,581
\$40,000 under \$50,000	993,814	252	1,034,866	55	442,623	1,682	452,137	1,444
\$50,000 under \$60,000	861,729	53	822,188	153	423,785	2,866	417,321	2,338
\$60,000 under \$70,000	702,381	408	652,071	582	358,692	2,266	353,297	2,775
\$70,000 under \$80,000	651,957	161	628,261	-197	333,953	2,595	292,385	2,472
\$80,000 under \$90,000	436,214	575	438,544	591	294,320	2,965	295,928	2,576
\$90,000 under \$100,000	335,045	485	319,947	661	243,146	3,166	249,696	2,025
\$100,000 under \$125,000	599,387	1,378	566,256	1,120	471,618	6,068	449,200	6,518
\$125,000 under \$150,000	321,396	1,284	334,593	1,271	327,720	6,407	326,109	6,536
\$150,000 under \$175,000	173,471	1,678	180,272	1,443	227,895	6,521	227,657	5,812
\$175,000 under \$200,000	121,659	1,071	123,237	1,043	161,808	5,787	155,463	5,861
\$200,000 under \$300,000	203,256	3,070	228,019	3,109	356,309	17,131	377,767	17,439
\$300,000 under \$400,000	100,347	2,130	105,671	1,987	165,971	11,877	171,837	12,486
\$400,000 under \$500,000	50,769	1,301	57,199	1,356	94,707	9,668	102,816	9,874
\$500,000 under \$1,000,000	91,373	3,174	96,795	3,169	170,316	27,489	180,318	27,971
\$1,000,000 or more	57,071	4,805	62,947	4,788	109,686	72,427	116,769	73,091
Size of income	Nondeductible passive losses				Estate and trust net income less loss			
	1997 Adjusted Gross Income		1979 Income Concept		1997 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
<b>All returns, total.....</b>	<b>1,249,942</b>	<b>11,155</b>	<b>1,249,942</b>	<b>11,155</b>	<b>508,135</b>	<b>8,134</b>	<b>508,135</b>	<b>8,134</b>
Under \$10,000	87,321	1,424	106,210	3,973	50,690	-76	50,871	-64
\$10,000 under \$20,000	68,980	483	75,770	597	38,819	140	37,245	127
\$20,000 under \$30,000	68,610	208	63,946	206	42,849	113	49,016	132
\$30,000 under \$40,000	40,667	190	45,564	127	30,959	112	38,642	164
\$40,000 under \$50,000	44,755	191	46,741	106	42,238	228	36,895	201
\$50,000 under \$60,000	56,288	823	51,382	115	27,420	138	25,206	218
\$60,000 under \$70,000	61,732	256	51,562	226	26,872	232	32,667	297
\$70,000 under \$80,000	40,073	465	51,805	167	31,563	354	31,110	282
\$80,000 under \$90,000	65,938	123	64,542	202	21,671	132	15,430	124
\$90,000 under \$100,000	59,726	180	54,031	215	16,991	165	10,606	47
\$100,000 under \$125,000	119,520	764	108,142	390	41,060	371	43,337	360
\$125,000 under \$150,000	85,216	600	84,721	482	30,011	395	26,391	397
\$150,000 under \$175,000	94,279	622	85,081	417	19,040	374	18,271	377
\$175,000 under \$200,000	67,167	504	63,643	432	11,953	242	11,759	204
\$200,000 under \$300,000	126,203	1,059	130,020	977	30,102	605	33,279	647
\$300,000 under \$400,000	55,376	505	54,502	444	13,156	316	12,680	325
\$400,000 under \$500,000	31,192	534	32,605	338	6,213	368	7,414	394
\$500,000 under \$1,000,000	48,669	786	49,720	624	14,211	862	14,377	825
\$1,000,000 or more	28,230	1,437	29,955	1,117	12,314	3,064	12,941	3,077
Size of income	Pensions and annuities in AGI <sup>1</sup>		Pensions and annuities <sup>1</sup>		Total statutory adjustments			
	1997 Adjusted Gross Income		1979 Income Concept		1997 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
<b>All returns, total.....</b>	<b>22,137,843</b>	<b>314,755</b>	<b>23,858,155</b>	<b>461,946</b>	<b>18,785,760</b>	<b>46,955</b>	<b>12,520,067</b>	<b>47,495</b>
Under \$10,000	2,259,652	10,863	2,191,590	10,957	2,877,004	2,236	283,114	1,702
\$10,000 under \$20,000	4,747,567	39,719	4,659,404	39,154	3,120,834	3,804	646,972	3,108
\$20,000 under \$30,000	3,450,655	40,856	3,871,945	47,212	2,479,267	4,138	1,140,372	4,356
\$30,000 under \$40,000	2,512,842	33,764	2,959,810	42,524	2,132,977	3,627	1,627,058	4,923
\$40,000 under \$50,000	2,075,992	28,822	2,282,516	37,887	1,772,620	3,661	1,699,505	4,979
\$50,000 under \$60,000	1,676,132	26,941	1,757,337	31,088	1,336,598	2,881	1,519,072	4,825
\$60,000 under \$70,000	1,361,859	25,297	1,303,195	25,195	994,149	2,745	1,332,819	3,870
\$70,000 under \$80,000	1,052,794	20,725	1,017,944	21,447	682,022	1,766	1,026,312	3,197
\$80,000 under \$90,000	689,669	14,125	763,052	19,017	560,854	2,128	804,250	2,698
\$90,000 under \$100,000	478,173	12,016	534,480	15,209	421,949	1,592	574,767	1,967
\$100,000 under \$125,000	715,600	20,593	823,404	25,587	687,636	3,199	765,389	3,454
\$125,000 under \$150,000	356,967	9,519	480,768	20,749	425,314	2,497	352,379	1,807
\$150,000 under \$175,000	221,462	7,483	299,513	14,394	275,783	2,075	206,050	1,121
\$175,000 under \$200,000	128,577	4,395	193,729	11,034	198,746	1,720	134,108	1,003
\$200,000 under \$300,000	213,728	8,896	369,914	30,451	384,489	3,527	236,195	1,902
\$300,000 under \$400,000	67,540	2,836	117,663	12,033	149,561	1,696	71,044	781
\$400,000 under \$500,000	38,256	1,702	71,716	11,153	80,391	872	30,660	384
\$500,000 under \$1,000,000	57,316	3,451	104,322	22,413	127,696	1,644	49,265	770
\$1,000,000 or more	33,063	2,751	55,851	24,440	77,872	1,146	20,736	650

Footnotes at end of table

**Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1997--Continued**

[All figures are estimates based on samples--numbers of returns are in thousands and money amounts are in millions of dollars]

Size of income	Total itemized deductions				Taxable income			
	1997 Adjusted Gross Income		1979 Income Concept		1997 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total.....	36,624,595	620,810	36,611,682	593,125	99,314,519	3,429,109	99,314,519	3,429,109
Under \$10,000 .....	613,956	6,393	723,828	6,716	10,523,655	16,909	10,463,548	17,470
\$10,000 under \$20,000 .....	2,049,210	21,878	2,066,493	20,278	19,783,327	119,955	19,573,611	119,701
\$20,000 under \$30,000 .....	3,241,048	33,462	3,376,088	33,197	17,590,002	239,937	17,968,657	246,925
\$30,000 under \$40,000 .....	4,283,541	46,041	4,483,188	45,249	12,885,008	279,357	13,294,668	294,479
\$40,000 under \$50,000 .....	4,602,356	54,229	4,550,600	50,816	9,752,878	288,611	9,760,686	297,046
\$50,000 under \$60,000 .....	4,316,943	55,467	4,230,437	52,462	7,443,416	280,098	7,293,004	278,563
\$60,000 under \$70,000 .....	3,944,334	54,759	3,700,073	49,291	5,547,768	252,849	5,206,551	239,740
\$70,000 under \$80,000 .....	3,032,224	46,673	2,923,976	43,449	3,957,911	213,300	3,746,522	201,850
\$80,000 under \$90,000 .....	2,253,219	38,296	2,178,292	35,411	2,683,349	166,382	2,623,582	161,260
\$90,000 under \$100,000 .....	1,734,503	32,045	1,634,198	29,312	1,968,218	138,413	1,925,637	134,953
\$100,000 under \$125,000 .....	2,442,556	51,375	2,403,454	47,529	2,762,741	232,638	2,710,344	222,593
\$125,000 under \$150,000 .....	1,237,969	30,692	1,256,946	28,779	1,330,138	139,869	1,367,697	136,886
\$150,000 under \$175,000 .....	726,166	20,020	737,556	19,112	781,412	100,307	815,322	99,159
\$175,000 under \$200,000 .....	463,863	13,846	481,670	13,865	498,589	75,512	530,690	75,319
\$200,000 under \$300,000 .....	856,078	31,686	947,356	32,391	909,372	182,962	1,029,761	187,568
\$300,000 under \$400,000 .....	300,834	14,014	328,622	14,198	323,711	97,341	359,370	100,096
\$400,000 under \$500,000 .....	155,747	8,886	177,943	9,163	167,283	65,415	193,823	68,222
\$500,000 under \$1,000,000 .....	237,972	18,772	266,564	19,214	261,499	157,796	293,405	160,837
\$1,000,000 or more .....	132,072	42,277	144,398	42,695	144,242	381,459	157,641	386,444

Size of income	Total tax credits				Total income tax			
	1997 Adjusted Gross Income		1979 Income Concept		1997 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total.....	16,194,821	12,179	16,194,821	12,179	93,471,200	731,321	93,471,200	731,321
Under \$10,000 .....	1,268,678	94	1,230,563	96	9,999,987	2,636	9,950,307	2,748
\$10,000 under \$20,000 .....	4,617,608	2,201	4,596,743	2,174	15,721,574	15,779	15,550,289	15,784
\$20,000 under \$30,000 .....	3,815,087	2,230	3,842,065	2,250	16,356,615	33,662	16,690,136	34,714
\$30,000 under \$40,000 .....	951,350	397	1,007,751	407	12,881,191	43,079	13,288,072	45,695
\$40,000 under \$50,000 .....	1,004,319	471	1,009,350	448	9,739,055	46,714	9,747,092	48,250
\$50,000 under \$60,000 .....	874,824	383	892,853	384	7,435,582	46,027	7,285,306	46,176
\$60,000 under \$70,000 .....	736,307	375	704,681	339	5,545,326	43,517	5,204,472	42,054
\$70,000 under \$80,000 .....	606,190	319	562,600	309	3,958,076	39,763	3,747,191	37,426
\$80,000 under \$90,000 .....	376,394	217	369,546	215	2,684,466	32,731	2,625,201	31,661
\$90,000 under \$100,000 .....	279,977	197	299,692	177	1,968,454	28,408	1,925,582	27,856
\$100,000 under \$125,000 .....	476,856	345	468,405	234	2,763,155	50,651	2,709,759	48,328
\$125,000 under \$150,000 .....	294,303	313	271,774	214	1,330,656	32,176	1,367,667	31,344
\$150,000 under \$175,000 .....	167,399	229	161,511	156	781,736	24,404	814,894	24,003
\$175,000 under \$200,000 .....	117,721	211	124,742	246	498,616	19,037	530,722	18,748
\$200,000 under \$300,000 .....	247,774	547	266,213	743	909,772	50,005	1,030,112	50,409
\$300,000 under \$400,000 .....	105,273	365	112,593	345	323,777	29,124	359,425	29,699
\$400,000 under \$500,000 .....	64,293	258	74,283	296	167,299	20,383	193,823	21,058
\$500,000 under \$1,000,000 .....	112,911	853	116,784	923	261,529	51,291	293,423	51,895
\$1,000,000 or more .....	77,556	2,174	82,671	2,224	144,335	121,936	157,727	123,472

\* Individual Retirement Arrangements are included in the calculation of "Pensions and annuities."

NOTE: Detail may not add to totals because of rounding.

as moving expenses prior to 1994). For this reason, the deduction for these two expenses beginning in 1987 is not completely comparable to that for previous years.

## Comparison of AGI with 1979 Income Concept

The Tax Reform Act of 1986 (TRA 86) made extensive changes to the calculation of

AGI beginning with 1987. These changes made necessary a revision of the calculation of the 1979 Income Concept, in order to make tax years beginning with 1987 comparable to the base years, 1979 through 1986. The law changes limited the deduction of passive losses and eliminated unreimbursed employee business expenses and moving expenses as "adjustments" (moving expenses changed back for 1994) in

figuring AGI beginning with Tax Year 1987. Since passive losses had been fully deductible for both income measures prior to 1987, the disallowed passive losses had to be deducted in the 1979 Income Concept calculation for tax years after 1986.

Some income items, such as capital gains, that had been partially excluded from AGI under prior law were fully included. The new law also eliminated or restricted some deductions. Therefore, if AGI is used to measure income, comparisons between 1986 income and tax data with that for years after 1986 are misleading. A more accurate comparison can be made using the 1979 Income Concept because it measures income in the same way for all years. Table B shows total income and selected tax items for 1997 using AGI and the 1979 Income Concept, classified by size of 1997 AGI.

Before TRA 86 became effective, a comparison of income measured by AGI with that measured by the 1979 Income Concept showed significant differences at income levels of \$200,000 or more. But, with the elimination of preferential treatment of various income items by TRA 86, such as the exclusion of a portion of capital gains, much of the difference disappeared. Under tax law prior to 1987, the capital gains exclusion accounted for the largest difference at the higher income levels between the two income measures. For 1997, 1979 Concept income was 1.8 percent higher than income as calculated using AGI. This difference was primarily attributed to the inclusion of more than \$147.2 billion in nontaxable pensions and annuities (including IRA distributions) in the 1979 Income Concept.

Income for all returns, using the 1979 Income Concept, increased 9.6 percent for 1997; income for the group \$200,000 and above increased 25.0 percent, after increasing 24.8 percent for 1996. Total income tax for all returns increased 11.1 percent; and total income tax reported for the \$200,000 and above income group increased 19.7 percent for 1997, following an increase of 24.6 percent for 1996.

The average tax rates (income tax as a percentage of total income) for each income class and both income concepts for years 1986 through 1997 are shown in Figure 4.

For the population as a whole, average tax rates for 1997 (based on the 1979 Income Concept) are higher than those for 1986 (before tax reform). However, between these 2 years, the average tax rates have declined in all income categories below \$300,000. The remaining four income categories show the following increases in average tax rates between 1986 and 1996: returns with income between \$300,000 and \$400,000 increased 1.4 percentage points; returns with income between \$400,000 and \$500,000 increased 0.9 percentage points; returns with income between \$500,000 and \$1,000,000 increased 2.4 percentage points; and returns with income exceeding \$1,000,000 increased 6.1 percentage points. Although the average tax rate for 1997 was calculated using a lower maximum marginal tax rate of 39.6 percent for 1997 compared to 50 percent for 1986, it was calculated on income which included all capital gains (long-term gains could be partially excluded from income for 1986). Also, certain deductions from income that were allowed for 1986 were limited or eliminated beginning with 1987.

**Figure 4--Total Income Tax as a Percentage of Adjusted Gross Income and the 1979 Income Concept, 1986-1997**

Size of 1996 AGI	Total income tax as a percentage of adjusted gross income											
	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total.....	14.8	13.3	13.4	13.3	13.1	12.9	13.1	13.5	13.7	14.0	14.5	14.7
Under \$10,000.....	4.3	4.0	4.0	3.8	3.7	3.5	3.2	3.0	3.0	3.0	3.1	3.2
\$10,000 under \$20,000.....	7.8	6.8	6.5	6.4	6.1	5.5	5.1	4.9	4.8	4.7	4.6	4.3
\$20,000 under \$30,000.....	10.6	9.4	9.3	9.3	9.1	8.7	8.4	8.2	8.1	7.9	7.7	7.6
\$30,000 under \$40,000.....	12.2	10.6	10.9	10.9	10.6	10.5	10.2	10.1	10.0	9.8	9.7	9.6
\$40,000 under \$50,000.....	13.8	11.8	11.6	11.5	11.4	11.0	10.8	10.7	10.8	10.7	10.8	10.7
\$50,000 under \$60,000.....	15.5	13.5	13.2	12.9	12.4	12.1	11.6	11.5	11.4	11.4	11.3	11.3
\$60,000 under \$70,000.....	16.9	15.1	14.5	14.2	13.8	13.2	12.9	12.7	12.6	12.5	12.3	12.1
\$70,000 under \$80,000.....	18.7	16.5	15.6	15.3	14.9	14.4	14.0	13.9	13.8	13.6	13.6	13.4
\$80,000 under \$90,000.....	19.9	17.8	16.6	16.2	15.8	15.4	15.0	15.1	14.9	14.6	14.6	14.4
\$90,000 under \$100,000.....	20.8	18.8	17.4	17.3	16.6	16.0	15.9	15.7	15.9	15.8	15.4	15.2
\$100,000 under \$125,000.....	23.1	20.1	18.8	18.4	17.5	17.3	16.9	17.0	17.0	16.9	16.7	16.5
\$125,000 under \$150,000.....	25.2	21.8	20.3	19.8	19.2	18.6	18.7	18.6	18.6	18.3	18.4	17.7
\$150,000 under \$175,000.....	28.0	23.0	21.6	21.1	20.4	19.8	19.6	19.7	19.9	19.9	19.8	19.3
\$175,000 under \$200,000.....	29.3	23.9	22.5	21.8	21.1	21.0	20.7	21.2	21.4	20.9	20.9	20.5
\$200,000 under \$300,000.....	31.1	25.8	23.7	22.8	22.6	22.7	22.9	23.8	23.9	23.8	23.4	22.9
\$300,000 under \$400,000.....	33.7	27.0	24.0	23.6	23.7	24.3	24.4	26.9	26.9	26.8	26.6	26.1
\$400,000 under \$500,000.....	36.2	28.2	24.1	23.9	23.6	24.9	25.3	28.4	28.6	28.7	28.2	27.4
\$500,000 under \$1,000,000.....	38.4	29.0	24.6	24.0	24.0	25.7	26.0	30.0	30.2	30.2	30.1	29.0
\$1,000,000 or more.....	40.2	28.6	25.0	24.2	24.1	26.2	26.8	31.2	31.1	31.4	30.8	28.8

Size of 1996 AGI	Total income tax as a percentage of 1979 Income Concept											
	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total.....	13.3	13.1	13.3	13.2	13.0	12.7	12.8	13.3	13.5	13.8	14.3	14.5
Under \$10,000.....	4.9	4.2	4.4	4.3	4.3	4.0	3.5	3.2	3.2	3.1	3.2	3.4
\$10,000 under \$20,000.....	7.6	6.7	6.5	6.4	6.1	5.5	5.1	4.8	4.8	4.7	4.6	4.4
\$20,000 under \$30,000.....	10.0	9.3	9.3	9.3	9.1	8.7	8.3	8.2	8.1	7.9	7.8	7.6
\$30,000 under \$40,000.....	11.6	10.7	10.7	10.9	10.7	10.5	10.2	10.2	10.1	10.1	10.0	9.8
\$40,000 under \$50,000.....	12.6	11.7	11.7	11.5	11.5	11.1	10.9	10.8	11.0	11.0	11.1	11.0
\$50,000 under \$60,000.....	13.8	13.4	13.2	12.9	12.5	12.0	11.6	11.6	11.6	11.6	11.6	11.5
\$60,000 under \$70,000.....	14.9	15.0	14.5	14.2	13.8	13.2	12.9	12.7	12.7	12.5	12.5	12.4
\$70,000 under \$80,000.....	15.8	16.2	15.4	15.2	14.6	14.2	13.7	13.7	13.6	13.6	13.5	13.3
\$80,000 under \$90,000.....	16.7	17.5	16.1	16.2	15.5	15.1	14.6	14.7	14.6	14.4	14.5	14.2
\$90,000 under \$100,000.....	16.8	18.1	17.1	16.8	16.1	15.5	15.2	15.3	15.4	15.5	15.2	15.2
\$100,000 under \$125,000.....	18.3	19.3	18.0	17.7	16.9	16.6	16.2	16.3	16.3	16.2	16.1	16.0
\$125,000 under \$150,000.....	19.0	20.6	19.6	18.8	18.0	17.3	17.2	17.7	17.4	17.4	17.3	16.7
\$150,000 under \$175,000.....	19.3	21.2	20.6	20.0	19.1	18.3	17.8	18.0	18.5	18.1	18.4	18.2
\$175,000 under \$200,000.....	20.3	22.5	21.6	20.7	20.0	18.6	19.0	19.1	19.4	19.2	18.9	18.8
\$200,000 under \$300,000.....	22.6	23.8	22.3	21.5	21.4	20.5	20.2	21.4	21.5	21.5	21.3	20.4
\$300,000 under \$400,000.....	22.6	24.5	22.6	21.9	21.5	21.6	21.6	23.5	23.7	23.7	23.1	24.0
\$400,000 under \$500,000.....	23.4	26.5	23.2	22.7	22.3	23.0	21.4	25.4	24.8	25.1	25.0	24.3
\$500,000 under \$1,000,000.....	23.7	28.7	23.5	22.0	21.7	23.5	22.6	26.3	26.1	26.7	27.1	26.1
\$1,000,000 or more.....	21.4	26.8	24.5	23.2	23.2	25.2	26.1	29.5	30.1	30.4	29.8	27.5





## Section 2

## Description of the Sample

This section describes the 1997 Individual sample design and selection, the method of estimation, the sampling variability of the estimates, and the methodology of computing confidence intervals.

### Background

Statistical sampling of individual income tax returns began in 1918. Stratified sampling of individual tax returns was introduced in 1950 and is still used today. Initially, returns were stratified by form, income size, presence or absence of business income and end of year tax payment status. Additional sampling criteria were added in 1968, based on a recommendation made by Dr. W. Edwards Deming in a contracted report for the IRS. The new criteria included largest source of income and size of business receipts. The sample was redesigned in 1982 and was stratified based on the the larger of total income or total loss as well as the size of business plus farm receipts. Since 1991, returns have been stratified based on positive or negative income, whichever is larger, and presence or absence of special forms.

Sampling was initially based on the serial number of the return, which was assigned by the administrative returns processing system. Sampling based on the individual's social security number began in 1967. At that time it was based

on the ending digits of the taxpayer's social security number. The redesign in 1982 included a new method of sampling based on permanent random numbers generated by using a mathematical transformation of the social security number.

### Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, 1040EZ, 1040PC and 1040TEL (including electronic returns) filed by U.S. citizens and residents during Calendar Year 1998.

All returns processed during 1998 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information, were excluded in calculating estimates. This resulted in a small difference between the population total (123,045,360 returns) reported in Table C and the estimated total of all returns (122,421,991) reported in other tables.

*Bombye Walker and Karen Masken designed the sample and prepared the text and tables in this section under the direction of Yahia Ahmed, Chief, Mathematical Statistics Section, Statistical Computing Branch.*

The estimates in this report are intended to represent all returns filed for Tax Year 1997. While about 98 percent of the returns processed during Calendar Year 1998 were for Tax Year 1997, a few were for noncalendar years ending during 1997 and 1998, and some were returns for prior years. Returns for prior years were used in place of 1997 returns expected to be received and processed after December 31, 1998. This was done based on the assumption that the characteristics of returns due, but not yet processed, can be represented by the returns for previous income years that were processed in 1998.

### Sample Design and Selection

The sample design is a stratified probability sample, in which the population of tax returns is classified into subpopulations, called strata, and a sample is randomly selected independently from each stratum. Strata are defined by:

1. Nontaxable with adjusted gross income or expanded income of \$200,000 or more and no alternative minimum tax.
2. High combined business and farm total receipts of \$50,000,000 or more.
3. Presence or absence of special Forms or Schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
4. Indexed positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative income classes are deflated using the Gross Domestic Product Implicit Price Deflator to represent a base year of 1991. (See footnote 1 for details.)
5. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

Table C shows the population and sample count for each stratum after collapsing some strata

with the same sampling rates. (See references 1 and 2 for details.) The sampling rates range from 0.022 percent to 100 percent.

Tax data processed to the IRS Individual Master File at the Martinsburg Computing Center during Calendar Year 1998 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000. (See reference 3 for details.)

### Data Capture and Cleaning

Data capture for the SOI sample begins with the designation of a sample of administrative records. While the sample was being selected, the process was continually monitored for sample selection and data collection errors. In addition, a small subsample of returns was selected and independently reviewed, analyzed, and processed for a quality evaluation.

The administrative data and controlling information for each record designated for this sample was loaded onto an online database at the Cincinnati Service Center. Computer data for the selected administrative records were then used to identify inconsistencies, questionable values, and missing values as well as any additional variables that an editor needed to extract for each record. The editors use a hardcopy of the taxpayer's return to enter the required information onto the online system.

After the completion of service center review, data were further validated, tested, and balanced at the Detroit Computing Center. Adjustments and imputations for selected fields were used to make each record internally consistent, and the data were then tabulated. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax law, taxpayer reporting variations and limitations, economic conditions, and comparability with other statistical series.

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 1997, 0.25 percent of the sample returns were unavailable.

## Method of Estimation

Weights were obtained by dividing the population count of returns in a stratum by the number of sample returns for that stratum. The weights were adjusted to correct for misclassified returns. These weights were applied to the sample data to produce all of the estimates in this report.

## Sampling Variability and Confidence Intervals

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The standard error (SE) of an estimate is a measure of the variation among the estimates from the possible samples and, thus, is a measure of the precision with which an estimate from a particular sample approximates the average of the estimates calculated from all possible samples.

The standard error may be expressed as a percentage of the value being estimated. This ratio is called the coefficient of variation (CV). Table 1.4 CV contains estimated CV's for the estimates included in Table 1.4 of this report.

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. If all possible samples were selected under essentially the same conditions and an estimate and its estimated standard error were calculated from each sample, then:

1. About 68 percent of the intervals from one standard error below the estimate to one standard error above the estimate would include the population value. This is a 68 percent confidence interval.
2. About 95 percent of the intervals from two standard errors below the estimate to two

standard errors above the estimate would include the population value. This is a 95 percent confidence interval.

For example, from Table 1.4, the amount estimate for State Income Tax Refunds, X, is \$14.094 billion, and its related coefficient of variation, CV(X), is 1.13 percent. The standard error of the estimate, SE(X), needed to construct the confidence interval estimate, is:

$$\begin{aligned} SE(X) &= X \cdot CV(X) \\ &= (\$14.094 \times 10^9) \cdot (0.0113) \\ &= \$0.159 \text{ billion} \end{aligned}$$

The p percent confidence interval is calculated using the formula:

$$X \pm z \cdot SE(X)$$

where z takes the value 1, 2, or 3 when p is 68, 95, or 99, respectively. Based on these data, the 68 percent confidence interval is from \$13.935 billion to \$14.253 billion, and the 95 percent confidence interval is from \$13.776 billion to \$14.413 billion.

## Table Presentation

Whenever a weighted frequency is less than 3, the estimate and its corresponding amount are combined or deleted in order to avoid disclosure of information for specific taxpayers. (The combined or deleted data, if any, are included in the corresponding column totals.) These combinations and deletions are indicated by a double asterisk (\*\*). Estimates based on less than 10 sampled returns are considered to be unreliable. These estimates are noted by a single asterisk (\*) to the left of the data unless all of the sampled returns are selected with certainty (at the 100 percent rate).

In the tables, a dash (- or --) in place of a frequency or an amount indicates that either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any of the sampled returns.

## Footnote

- [1] Positive and negative income are divided by the ratio of the Gross Domestic Product Implicit Price Deflator for the fourth quarter of 1997 to the fourth quarter of the base year of 1991. The deflators can be found in U. S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business* (December 1997) Vol 77, number 13.

## References

- [1] Hostetter, S., Czajka, J. L., Schirm, A. L., and O'Connor, K. (1990). "Choosing the Appropriate Income Classifier for Economic Tax Modeling," in *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 419-424.
- [2] Schirm, A. L., and Czajka, J. L. (1991). "Alternative Designs for a Cross-Sectional Sample of Individual Tax Returns: the Old and the New," *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 163-168.
- [3] Harte, J.M. (1986), "Some Mathematical and Statistical Aspects of the transformed Taxpayer Identification Number: A Sample Selection Tool Used at IRS," *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 603-608.

Table C.—Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 1997

Description of the sample strata	Number of Returns by type of form attached										Number of returns	
	Degree of interest <sup>1</sup>	Form 1040, with Form 1116 but without Form 2555		Form 1040, with Schedule C but without Form 1116 or Form 2555		Form 1040, with Schedule F but without Form 1116 or Form 2555		All other forms			Population counts	Sample counts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			
Grand total		1,974,058	24,709	17,115,951	30,173	1,547,531	3,961	102,405,298	63,549		123,045,360	124,913
Form 1040 returns only with adjusted gross income or expanded income of \$200,000 and over, with no income tax after credits and no additional tax for tax preferences, total											2,426	2,425
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000.000 and over, total											96	96
Other Returns, total											123,042,838	122,392
Number of Returns by type of form attached												
Description of the sample strata	Degree of interest <sup>1</sup>	Form 1040, with Form 1116 but without Form 2555		Form 1040, with Schedule C but without Form 1116 or Form 2555		Form 1040, with Schedule F but without Form 1116 or Form 2555		All other forms			Population counts	Sample counts
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			
Total		1,974,058	24,709	17,115,951	30,173	1,547,531	3,961	102,405,298	63,549			
Indexed Negative Income <sup>4</sup>												
\$10,000.000 or more	All	70	70	506	506	72	72	643	643		1,291	1,291
\$5,000.000 under \$10,000.000	All	80	80	646	646	111	111	675	675		1,512	1,512
\$2,000.000 under \$5,000.000	All	270	93	2,185	650	518	160	2,299	695		5,272	1,598
\$1,000.000 under \$2,000.000	All	498	71	4,748	658	1,268	183	4,732	737		11,246	1,649
\$500.000 under \$1,000.000	All	1,240	40	13,340	395	3,707	114	10,858	300		29,145	849
\$250.000 under \$500.000	All	**	**	35,354	299	9,767	89	24,498	202		69,619	590
\$120.000 under \$250.000	All	**	**	78,351	298	18,577	70	53,124	208		150,052	576
\$60.000 under \$120.000	All	**	**	115,822	268	20,453	52	81,587	194		217,862	514
Under \$60.000	All	**	**	371,348	331	**	**	285,500	251		656,848	582
Indexed Positive Income <sup>4</sup>												
Under \$30.000	1	**	**	**	**	**	**	27,315,250	5,899		27,315,250	5,899
Under \$30.000	2	**	**	1,973,680	636	122,911	39	29,625,578	9,372		31,722,169	10,047
Under \$30.000	3-4	218,556	174	3,580,046	2,895	202,541	167	6,876,749	5,734		10,877,892	8,970
\$30.000 under \$60.000	1-2	130,049	37	1,779,043	550	198,530	72	19,581,090	6,209		21,688,712	6,868
\$30.000 under \$60.000	3-4	266,834	238	3,376,029	3,017	299,961	309	5,235,095	4,717		9,177,919	8,281
\$60.000 under \$120.000	1-3	286,645	98	1,752,166	630	230,520	73	8,703,287	3,008		10,972,618	3,809
\$60.000 under \$120.000	4	277,422	246	2,115,412	2,201	182,153	160	1,963,205	1,965		4,538,192	4,572
\$120.000 under \$250.000	1-3	175,509	199	413,570	522	110,955	149	1,256,704	1,625		1,956,738	2,495
\$120.000 under \$250.000	4	244,583	687	963,416	2,811	64,479	164	767,423	2,200		2,039,901	5,862
\$250.000 under \$500.000	All	209,730	1,379	398,935	2,510	59,720	349	435,783	2,779		1,104,168	7,017
\$500.000 under \$1,000.000	All	95,938	2,264	105,461	2,489	15,597	340	125,031	3,017		342,027	8,110
\$1,000.000 under \$2,000.000	All	39,257	4,685	25,467	2,996	3,991	508	38,149	4,602		106,864	12,791
\$2,000.000 under \$5,000.000	All	19,028	5,999	8,162	2,601	1,344	424	13,910	4,389		42,444	13,413
\$5,000.000 under \$10,000.000	All	5,107	5,107	1,568	1,568	237	237	2,832	2,832		9,744	5,353
\$10,000.000 or more	All	3,242	3,242	696	696	119	119	1,296	1,296		5,353	5,353

<sup>1</sup> This population includes an estimated 483,623 returns that were excluded from other tables in this report because they contained no income information or represented amended or tentative returns identified after sampling.

<sup>2</sup> This population includes 111 Form 1040 returns that were misclassified because of bad data collected during revenue processing.

<sup>3</sup> Each population member is assigned a degree of interest based on how useful it is for tax modeling purposes. Degree of interest ranges from one (1) to four (4), with a one being assigned to returns that are the least interesting, and a four being assigned to those that are the most interesting. "All" refers to income classes for which returns with all four degrees of interest are assigned.

<sup>4</sup> Positive and Negative Income classes are divided by a Gross Domestic Product Deflator of 1.1403 to represent a base year of 1991.

\*\* Data combined



# Section 3

# Basic Tables

## Part 1—Returns Filed and Sources of Income Page

1.1	Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income .....	27
1.2	All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status .....	33
1.3	All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status .....	37
1.4	All Returns: Sources of Income, Adjustments, and Tax Items, by size of Adjusted Gross Income .....	39
1.4CV	Coefficient of Variation for All Returns: Sources of Income, Adjustments and Tax Items, by Size of Adjusted Gross Income .....	50

## Part 2—Exemptions and Itemized Deductions

2.1	Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items by Size of Adjusted Gross Income .....	61
2.2	Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status .....	66
2.3	All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income .....	68
2.4	All Returns: Exemptions by Type and Number of Exemptions, by Marital Status .....	70
2.5	Returns with Earned Income Credit, by Size of Adjusted Gross Income .....	71

*Tony Hall and Earl Robinson were responsible for programming the Basic Tables. Table 1.4CV was programmed by Karen Masken. Review of specific tables was performed by Michael Parisi and Brian Balkovic.*

# Section 3

# Basic Tables

## Part 3—Tax Computations

## Page

3.1	Returns with Modified Taxable Income: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income .....	75
3.2	Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income .....	77
3.3	All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income .....	81
3.4	Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed .....	87
3.5	Returns with Modified Taxable Income: Tax Generated, by Rate and by Size of Adjusted Gross Income .....	88
3.6	Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at Which Tax Was Computed and by Marital Status .....	90



Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit		Number of returns	Percent of total	Adjusted gross income less deficit		
			Amount	Percent of total			Amount	Percent of total	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Size of Adjusted Gross Income</b>									
<b>Total.....</b>	<b>122,421,991</b>	<b>100.0</b>	<b>4,969,949,986</b>	<b>100.0</b>	<b>40,597</b>	<b>93,471,200</b>	<b>100.0</b>	<b>4,765,197,106</b>	<b>100.0</b>
No adjusted gross income	918,707	0.8	-53,507,056	(X)	-58,242	6,478	(Z)	-6,969,404	(X)
\$1 under \$1,000	2,011,837	1.6	1,261,666	(Z)	627	352,763	0.4	288,066	(Z)
\$1,000 under \$2,000	3,140,310	2.6	4,729,586	0.1	1,506	970,586	1.0	1,446,950	(Z)
\$2,000 under \$3,000	2,967,904	2.4	7,361,902	0.1	2,481	740,050	0.8	1,816,345	(Z)
\$3,000 under \$4,000	2,971,626	2.4	10,373,438	0.2	3,491	717,948	0.8	2,486,408	0.1
\$4,000 under \$5,000	2,844,202	2.3	12,775,432	0.3	4,492	1,065,719	1.1	4,824,252	0.1
\$5,000 under \$6,000	2,774,279	2.3	15,247,205	0.3	5,496	873,475	0.9	4,782,864	0.1
\$6,000 under \$7,000	2,692,850	2.2	17,500,357	0.4	6,499	765,142	0.8	5,006,482	0.1
\$7,000 under \$8,000	2,586,509	2.1	19,419,756	0.4	7,508	1,219,796	1.3	9,187,163	0.2
\$8,000 under \$9,000	2,612,781	2.1	22,170,358	0.4	8,485	1,613,780	1.7	13,692,537	0.3
\$9,000 under \$10,000	2,747,828	2.2	26,097,857	0.5	9,498	1,674,251	1.8	15,916,521	0.3
\$10,000 under \$11,000	2,676,264	2.2	28,118,572	0.6	10,507	1,528,631	1.6	16,058,500	0.3
\$11,000 under \$12,000	2,592,213	2.1	29,792,889	0.6	11,493	1,538,328	1.6	17,678,286	0.4
\$12,000 under \$13,000	2,655,932	2.2	33,131,592	0.7	12,475	1,570,708	1.7	19,615,969	0.4
\$13,000 under \$14,000	2,627,773	2.1	35,420,548	0.7	13,479	1,600,871	1.7	21,577,353	0.5
\$14,000 under \$15,000	2,621,944	2.1	38,011,310	0.8	14,497	1,724,371	1.8	25,014,701	0.5
\$15,000 under \$16,000	2,473,602	2.0	38,353,446	0.8	15,505	1,627,007	1.7	25,218,455	0.5
\$16,000 under \$17,000	2,306,943	1.9	38,067,218	0.8	16,501	1,510,162	1.6	24,918,257	0.5
\$17,000 under \$18,000	2,211,138	1.8	38,706,854	0.8	17,505	1,418,848	1.5	24,846,131	0.5
\$18,000 under \$19,000	2,245,062	1.8	41,503,281	0.8	18,486	1,559,049	1.7	28,844,074	0.6
\$19,000 under \$20,000	2,157,060	1.8	42,020,576	0.8	19,480	1,643,600	1.8	32,008,202	0.7
\$20,000 under \$25,000	9,944,746	8.1	222,845,058	4.5	22,408	8,479,844	9.1	190,630,264	4.0
\$25,000 under \$30,000	8,064,922	6.6	221,433,117	4.5	27,456	7,876,771	8.4	216,461,259	4.5
\$30,000 under \$40,000	12,966,743	10.6	450,251,891	9.1	34,724	12,881,191	13.8	447,341,579	9.4
\$40,000 under \$50,000	9,787,857	8.0	437,634,246	8.8	44,712	9,739,055	10.4	435,466,440	9.1
\$50,000 under \$75,000	15,180,241	12.4	924,955,724	18.6	60,932	15,146,748	16.2	922,918,536	19.4
\$75,000 under \$100,000	6,454,920	5.3	553,971,683	11.1	85,822	6,445,155	6.9	553,142,160	11.6
\$100,000 under \$200,000	5,377,899	4.4	707,810,825	14.2	131,615	5,374,164	5.7	707,310,957	14.8
\$200,000 under \$500,000	1,401,734	1.1	404,313,871	8.1	288,438	1,400,848	1.5	404,056,325	8.5
\$500,000 under \$1,000,000	261,708	0.2	176,669,572	3.6	675,064	261,529	0.3	176,546,923	3.7
\$1,000,000 or more	144,459	0.1	423,507,211	8.5	2,931,678	144,335	0.2	423,064,554	8.9

Footnotes at end of table

**Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued**  
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	Taxable returns										
	Taxable income			Income tax after credits			Total income tax				
	Number of returns	Amount	Percentage of total	Number of returns	Amount	Percentage of total	Amount	Percentage of			
								Total	Taxable income	Adjusted gross income less deficit	Average income tax (dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Size of Adjusted Gross Income											
Total.....	93,442,061	3,409,491,958	100.0	93,449,611	727,303,171	100.0	731,321,399	100.0	21.4	15.3	7,824
No adjusted gross income	-	-	-	536	58	(Z)	111,358	(Z)	(Z)	(Z)	17,190
\$1 under \$1,000	348,398	49,554	(Z)	352,759	20,052	(Z)	20,072	(Z)	40.5	7.0	57
\$1,000 under \$2,000	970,586	500,532	(Z)	970,586	74,100	(Z)	74,545	(Z)	14.9	5.2	77
\$2,000 under \$3,000	740,047	629,068	(Z)	740,047	104,323	(Z)	104,484	(Z)	16.6	5.8	141
\$3,000 under \$4,000	717,599	700,135	(Z)	717,599	119,222	(Z)	122,056	(Z)	17.4	4.9	170
\$4,000 under \$5,000	1,065,719	887,568	(Z)	1,065,719	138,235	(Z)	138,582	(Z)	15.6	2.9	130
\$5,000 under \$6,000	873,475	1,475,990	(Z)	873,475	230,057	(Z)	231,321	(Z)	15.7	4.8	265
\$6,000 under \$7,000	765,133	1,631,529	(Z)	765,133	252,243	(Z)	252,322	(Z)	15.5	5.0	330
\$7,000 under \$8,000	1,219,409	2,334,498	0.1	1,219,751	345,605	(Z)	349,500	(Z)	15.0	3.8	287
\$8,000 under \$9,000	1,613,780	3,425,362	0.1	1,613,780	483,427	0.1	483,870	0.1	14.1	3.5	300
\$9,000 under \$10,000	1,674,243	5,024,406	0.1	1,674,243	747,828	0.1	747,855	0.1	14.9	4.7	447
\$10,000 under \$11,000	1,528,631	6,029,756	0.2	1,528,631	907,436	0.1	907,436	0.1	15.0	5.7	594
\$11,000 under \$12,000	1,535,929	6,965,502	0.2	1,538,328	1,050,184	0.1	1,050,192	0.1	15.1	5.9	683
\$12,000 under \$13,000	1,570,691	8,162,109	0.2	1,570,691	1,208,879	0.2	1,212,221	0.2	14.9	6.2	772
\$13,000 under \$14,000	1,598,346	8,811,116	0.3	1,600,711	1,317,456	0.2	1,318,128	0.2	15.0	6.1	823
\$14,000 under \$15,000	1,723,219	10,667,770	0.3	1,724,329	1,591,119	0.2	1,591,478	0.2	14.9	6.4	923
\$15,000 under \$16,000	1,626,998	11,497,996	0.3	1,626,998	1,715,957	0.2	1,716,061	0.2	14.9	6.8	1,055
\$16,000 under \$17,000	1,510,153	11,728,557	0.3	1,510,153	1,765,021	0.2	1,765,101	0.2	15.0	7.1	1,169
\$17,000 under \$18,000	1,416,170	12,067,145	0.4	1,418,491	1,784,203	0.2	1,784,476	0.2	14.8	7.2	1,258
\$18,000 under \$19,000	1,559,041	15,063,442	0.4	1,559,038	2,149,842	0.3	2,149,906	0.3	14.3	7.5	1,379
\$19,000 under \$20,000	1,643,591	16,575,159	0.5	1,643,591	2,283,618	0.3	2,283,904	0.3	13.8	7.1	1,390
\$20,000 under \$25,000	8,479,499	106,171,257	3.1	8,478,549	14,972,429	2.1	14,973,568	2.0*	14.1	7.9	1,766
\$25,000 under \$30,000	7,874,831	127,624,128	3.7	7,875,594	18,685,044	2.6	18,688,572	2.6	14.6	8.6	2,373
\$30,000 under \$40,000	12,881,017	279,286,629	8.2	12,881,026	43,074,009	5.9	43,078,975	5.9	15.4	9.6	3,344
\$40,000 under \$50,000	9,739,002	288,271,687	8.5	9,739,002	46,701,409	6.4	46,713,703	6.4	16.2	10.7	4,797
\$50,000 under \$75,000	15,145,416	646,291,097	19.0	15,144,700	110,196,215	15.2	110,278,865	15.1	17.1	11.9	7,281
\$75,000 under \$100,000	6,443,547	404,476,058	11.9	6,441,428	79,954,110	11.0	80,166,627	11.0	19.8	14.5	12,438
\$100,000 under \$200,000	5,371,757	548,297,942	16.1	5,370,546	125,614,990	17.3	126,267,568	17.3	23.0	17.9	23,495
\$200,000 under \$500,000	1,400,170	345,678,318	10.1	1,398,793	99,977,461	13.5	99,511,646	13.6	28.8	24.6	71,037
\$500,000 under \$1,000,000	261,453	157,773,256	4.6	261,215	50,836,930	7.0	51,290,896	7.0	32.5	29.1	196,119
\$1,000,000 or more	144,213	381,394,394	11.2	144,171	121,001,713	16.6	121,936,110	16.7	32.0	28.8	844,813

Footnotes at end of table

**Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued**  
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns				Taxable returns				
	Number of returns	Percent of total	Adjusted gross income less deficit		Number of returns	Percent of total	Adjusted gross income less deficit		
			Amount	Percent of total			Average (dollars)	Amount	Percent of total
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
<b>Accumulated from Smallest Size of Adjusted Gross Income</b>									
No adjusted gross income	918,707	0.8	-53,507,056	(X)	-58,242	6,478	(Z)	-6,969,404	(X)
\$1 under \$1,000	2,011,837	1.6	1,261,666	(Z)	627	352,763	0.4	288,066	(Z)
\$1 under \$2,000	5,152,147	4.2	5,991,253	0.1	1,163	1,323,349	1.4	1,735,015	(Z)
\$1 under \$3,000	8,120,051	6.6	13,353,155	0.3	1,644	2,063,398	2.2	3,551,360	0.1
\$1 under \$4,000	11,091,677	9.1	23,726,593	0.5	2,139	2,781,347	3.0	6,037,768	0.1
\$1 under \$5,000	13,935,880	11.4	36,502,025	0.7	2,619	3,847,065	4.1	10,862,020	0.2
\$1 under \$6,000	16,710,158	13.6	51,749,230	1.0	3,097	4,720,540	5.1	15,644,885	0.3
\$1 under \$7,000	19,403,008	15.8	69,249,587	1.4	3,569	5,485,681	5.9	20,651,366	0.4
\$1 under \$8,000	21,989,517	18.0	88,669,343	1.8	4,032	6,705,478	7.2	29,838,529	0.6
\$1 under \$9,000	24,602,298	20.1	110,839,702	2.2	4,505	8,319,257	8.9	43,531,067	0.9
\$1 under \$10,000	27,350,126	22.3	136,937,558	2.7	5,007	9,993,509	10.7	59,447,587	1.2
\$1 under \$11,000	30,026,390	24.5	165,056,130	3.3	5,497	11,522,140	12.3	75,506,087	1.6
\$1 under \$12,000	32,618,602	26.6	194,849,019	3.9	5,974	13,060,467	14.0	93,184,373	2.0
\$1 under \$13,000	35,274,534	28.8	227,980,610	4.5	6,463	14,631,176	15.7	112,800,342	2.4
\$1 under \$14,000	37,902,307	31.0	263,401,159	5.2	6,949	16,232,046	17.4	134,377,695	2.8
\$1 under \$15,000	40,524,251	33.1	301,412,469	6.0	7,438	17,956,417	19.2	159,392,396	3.3
\$1 under \$16,000	42,997,853	35.1	339,765,915	6.8	7,902	19,583,424	21.0	184,610,851	3.9
\$1 under \$17,000	45,304,795	37.0	377,833,133	7.5	8,340	21,093,585	22.6	209,529,108	4.4
\$1 under \$18,000	47,515,934	38.8	416,539,986	8.3	8,766	22,512,433	24.1	234,375,239	4.9
\$1 under \$19,000	49,760,996	40.6	458,043,268	9.1	9,205	24,071,483	25.8	263,219,313	5.5
\$1 under \$20,000	51,918,056	42.4	500,063,843	10.0	9,632	25,715,083	27.5	295,227,515	6.2
\$1 under \$25,000	61,862,801	50.5	722,908,901	14.4	11,686	34,194,927	36.6	485,857,779	10.2
\$1 under \$30,000	69,927,724	57.1	944,342,018	18.8	13,505	42,071,698	45.0	702,319,038	14.7
\$1 under \$40,000	82,894,467	67.7	1,394,593,909	27.8	16,824	54,952,889	58.8	1,149,660,617	24.1
\$1 under \$50,000	92,682,324	75.7	1,832,228,155	36.5	19,769	64,691,943	69.2	1,585,127,057	33.2
\$1 under \$75,000	107,862,565	88.1	2,757,183,879	54.9	25,562	79,838,691	85.4	2,508,045,592	52.6
\$1 under \$100,000	114,317,485	93.4	3,311,155,562	65.9	28,965	86,283,847	92.3	3,061,187,753	64.1
\$1 under \$200,000	119,695,384	97.8	4,018,966,388	80.0	33,577	91,658,011	98.1	3,768,498,709	79.0
\$1 under \$500,000	121,097,118	99.9	4,423,280,258	88.1	36,527	93,058,858	99.6	4,172,555,034	87.4
\$1 under \$1,000,000	121,358,826	99.1	4,599,949,830	91.6	37,904	93,320,387	99.8	4,349,101,957	91.1
\$1 or more	121,503,285	99.2	5,023,457,042	100.0	41,344	93,464,722	100.0	4,772,166,510	100.0
<b>All returns</b>	<b>122,421,991</b>	<b>100.0</b>	<b>4,969,949,986</b>	<b>98.9</b>	<b>40,597</b>	<b>93,471,200</b>	<b>100.0</b>	<b>4,765,197,106</b>	<b>99.9</b>

Footnotes at end of table

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	Taxable returns											
	Taxable income				Income tax after credits			Total income tax				
	Number of returns	Amount	Percentage of total	Percentage of total	Number of returns	Amount	Percentage of total	Amount	Total	Percentage of	Adjusted gross income less deficit	Average income tax (dollars)
	(30)	(31)	(32)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Accumulated from Smallest Size of Adjusted Gross Income												
No adjusted gross income	-	-	-	-	536	58	(Z)	111,358	(Z)	(X)	(X)	17,190
\$1 under \$1,000	348,398	49,554	(Z)	(Z)	352,759	20,052	(Z)	20,072	(Z)	40.5	7.0	57
\$1 under \$2,000	1,318,984	550,086	(Z)	(Z)	1,323,344	94,153	(Z)	94,617	(Z)	17.2	5.5	71
\$1 under \$3,000	2,059,031	1,179,154	(Z)	(Z)	2,063,391	198,476	(Z)	199,101	(Z)	16.9	5.6	96
\$1 under \$4,000	2,776,630	1,879,289	0.1	0.1	2,780,990	317,699	(Z)	321,157	(Z)	17.1	5.3	115
\$1 under \$5,000	3,842,349	2,766,857	0.1	0.1	3,846,709	455,933	0.1	459,739	0.1	16.6	4.2	120
\$1 under \$6,000	4,715,823	4,242,847	0.1	0.1	4,720,184	685,990	0.1	691,060	0.1	16.3	4.4	146
\$1 under \$7,000	5,480,956	5,874,376	0.2	0.2	5,485,317	938,233	0.1	943,382	0.1	16.1	4.6	172
\$1 under \$8,000	6,700,365	8,208,873	0.2	0.2	6,705,068	1,283,837	0.2	1,292,882	0.2	15.7	4.3	193
\$1 under \$9,000	8,314,145	11,634,235	0.3	0.3	8,318,848	1,767,264	0.2	1,776,752	0.2	15.3	4.1	214
\$1 under \$10,000	9,988,387	16,658,641	0.5	0.5	9,993,090	2,515,092	0.3	2,524,607	0.3	15.2	4.2	253
\$1 under \$11,000	11,517,018	22,688,397	0.7	0.7	11,521,721	3,422,527	0.5	3,432,043	0.5	15.1	4.5	298
\$1 under \$12,000	13,052,947	29,653,899	0.9	0.9	13,060,049	4,472,711	0.6	4,482,235	0.6	15.1	4.8	343
\$1 under \$13,000	14,623,639	37,816,009	1.1	1.1	14,630,740	5,681,590	0.8	5,694,456	0.8	15.1	5.0	389
\$1 under \$14,000	16,221,985	46,627,125	1.4	1.4	16,231,451	6,999,046	1.0	7,012,584	1.0	15.0	5.2	432
\$1 under \$15,000	17,945,204	57,294,895	1.7	1.7	17,955,780	8,590,164	1.2	8,604,063	1.2	15.0	5.4	479
\$1 under \$16,000	19,572,202	68,792,891	2.0	2.0	19,582,778	10,306,121	1.4	10,320,123	1.4	15.0	5.6	527
\$1 under \$17,000	21,082,355	80,521,448	2.4	2.4	21,092,931	12,071,142	1.7	12,085,224	1.7	15.0	5.8	573
\$1 under \$18,000	22,498,525	92,588,593	2.7	2.7	22,511,422	13,855,344	1.9	13,869,700	1.9	15.0	5.9	616
\$1 under \$19,000	24,057,566	107,652,035	3.2	3.2	24,070,460	16,005,186	2.2	16,019,606	2.2	14.9	6.1	666
\$1 under \$20,000	25,701,157	124,227,194	3.6	3.6	25,714,050	18,288,804	2.5	18,303,510	2.5	14.7	6.2	712
\$1 under \$25,000	34,180,656	230,398,451	6.8	6.8	34,192,600	33,261,233	4.6	33,277,078	4.6	14.4	6.8	973
\$1 under \$30,000	42,055,487	358,022,579	10.5	10.5	42,068,194	51,946,277	7.1	51,965,650	7.1	14.5	7.4	1,235
\$1 under \$40,000	54,936,504	637,309,208	18.7	18.7	54,949,220	95,020,286	13.1	95,044,625	13.0	14.9	8.3	1,730
\$1 under \$50,000	64,675,506	925,580,894	27.1	27.1	64,688,222	141,721,695	19.5	141,758,328	19.4	15.3	8.9	2,191
\$1 under \$75,000	79,820,922	1,571,871,991	46.1	46.1	79,832,922	251,917,909	34.6	252,037,193	34.5	16.0	10.0	3,157
\$1 under \$100,000	86,264,469	1,976,348,048	58.0	58.0	86,274,350	331,872,020	45.6	332,203,821	45.4	16.8	10.9	3,850
\$1 under \$200,000	91,636,226	2,524,645,990	74.0	74.0	91,644,896	457,487,009	62.9	458,471,389	62.7	18.2	12.2	5,002
\$1 under \$500,000	93,036,396	2,870,324,308	84.2	84.2	93,043,689	555,464,470	76.4	557,983,035	76.3	19.4	13.4	5,996
\$1 under \$1,000,000	93,297,848	3,028,097,564	88.8	88.8	93,304,904	606,301,400	83.4	609,273,931	83.3	20.1	14.0	6,529
\$1 or more	93,442,061	3,409,491,958	100.0	100.0	93,449,075	727,303,113	100.0	731,210,040	100.0	21.4	15.3	7,823
All returns	93,442,061	3,409,491,958	100.0	100.0	93,449,611	727,303,171	100.0	731,321,399	100.0	21.4	15.3	7,824

Footnotes at end of table

**Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued**  
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns				Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit		Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total			Amount	Percent of total
	(41)	(42)	(43)	(44)	(46)	(47)	(48)	(49)
<b>Accumulated from Largest Size of Adjusted Gross Income</b>								
\$1,000,000 or more	144,459	0.1	423,507,211	8.4	144,335	0.2	423,064,554	8.9
\$500,000 or more	406,167	0.3	600,176,784	11.9	405,864	0.4	599,611,477	12.6
\$200,000 or more	1,807,900	1.5	1,004,490,654	20.0	1,806,711	1.9	1,003,667,801	21.0
\$100,000 or more	7,185,799	5.9	1,712,301,480	34.1	7,180,875	7.7	1,710,978,758	35.9
\$75,000 or more	13,640,720	11.1	2,266,273,163	45.1	13,626,030	14.6	2,264,120,918	47.4
\$50,000 or more	28,820,961	23.5	3,191,228,887	63.5	28,772,779	30.8	3,187,039,454	66.8
\$40,000 or more	38,608,818	31.5	3,628,863,133	72.2	38,511,833	41.2	3,622,505,893	75.9
\$30,000 or more	51,575,561	42.1	4,079,115,024	81.2	51,393,024	55.0	4,069,847,472	85.3
\$25,000 or more	59,640,483	48.7	4,300,548,141	85.6	59,269,795	63.4	4,286,308,731	89.8
\$20,000 or more	69,585,229	56.8	4,523,393,198	90.0	67,749,639	72.5	4,476,938,995	93.8
\$19,000 or more	71,742,289	58.6	4,565,413,774	90.9	69,393,239	74.2	4,508,947,197	94.5
\$18,000 or more	73,987,351	60.4	4,606,917,055	91.7	70,952,289	75.9	4,537,791,271	95.1
\$17,000 or more	76,198,489	62.2	4,645,623,909	92.5	72,371,136	77.4	4,562,637,402	95.6
\$16,000 or more	78,505,432	64.1	4,683,691,127	93.2	73,881,298	79.0	4,587,555,659	96.1
\$15,000 or more	80,979,033	66.1	4,722,044,573	94.0	75,508,305	80.8	4,612,774,114	96.7
\$14,000 or more	83,600,978	68.3	4,760,055,883	94.8	77,232,676	82.6	4,637,788,815	97.2
\$13,000 or more	86,228,751	70.4	4,795,476,431	95.5	78,833,546	84.3	4,659,366,168	97.6
\$12,000 or more	88,884,682	72.6	4,828,608,023	96.1	80,404,254	86.0	4,678,982,137	98.0
\$11,000 or more	91,476,895	74.7	4,858,400,911	96.7	81,942,582	87.7	4,696,660,423	98.4
\$10,000 or more	94,153,159	76.9	4,886,519,483	97.3	83,471,213	89.3	4,712,718,923	98.8
\$9,000 or more	96,900,967	79.2	4,912,617,340	97.8	85,145,464	91.1	4,728,635,444	99.1
\$8,000 or more	99,513,767	81.3	4,934,787,699	98.2	86,759,244	92.8	4,742,327,981	99.4
\$7,000 or more	102,100,276	83.4	4,954,207,455	98.6	87,979,040	94.1	4,751,515,144	99.6
\$6,000 or more	104,793,126	85.6	4,971,707,812	99.0	88,744,182	94.9	4,756,521,626	99.7
\$5,000 or more	107,567,405	87.9	4,986,955,017	99.3	89,617,657	95.9	4,761,304,490	99.8
\$4,000 or more	110,411,607	90.2	4,999,730,448	99.5	90,683,375	97.0	4,766,128,742	99.9
\$3,000 or more	113,383,233	92.6	5,010,103,887	99.7	91,401,323	97.8	4,768,615,150	99.9
\$2,000 or more	116,351,138	95.0	5,017,465,789	99.9	92,141,373	98.6	4,770,431,495	100.0
\$1,000 or more	119,491,448	97.6	5,022,195,376	100.0	93,111,959	99.6	4,771,878,445	100.0
\$1 or more	121,503,285	99.2	5,023,457,042	100.0	93,464,722	100.0	4,772,166,510	100.0
<b>All returns.....</b>	<b>122,421,991</b>	<b>100.0</b>	<b>4,969,949,986</b>	<b>98.9</b>	<b>93,471,200</b>	<b>100.0</b>	<b>4,765,197,106</b>	<b>99.9</b>

Footnotes at end of table

**Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued**  
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	Taxable income						Income tax after credits				Total income tax			
	Taxable income		Percentage of total		Number of returns		Amount		Percentage of total		Amount		Percentage of	
	Number of returns	Amount	Percentage of total	Number of returns	Amount	Percentage of total	Number of returns	Amount	Percentage of total	Number of returns	Amount	Percentage of	Total	Adjusted gross income less deficit
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)			
<b>Accumulated from Largest Size of Adjusted Gross Income</b>														
\$1,000,000 or more	144,213	381,394,394	11.2	144,171	121,001,713	16.6	121,936,110	16.7	32.0	28.8	844,813			
\$500,000 or more	405,665	539,167,650	15.8	405,386	171,838,643	23.6	173,227,006	23.7	32.1	28.9	426,810			
\$200,000 or more	1,805,835	884,845,968	26.0	1,804,180	269,816,104	37.1	272,738,652	37.3	30.8	27.2	150,959			
\$100,000 or more	7,177,592	1,433,143,910	42.0	7,174,726	395,431,094	54.4	399,006,220	54.6	27.8	23.3	55,565			
\$75,000 or more	13,621,140	1,837,619,968	53.9	13,616,154	475,385,204	65.4	479,172,847	65.5	26.1	21.2	35,166			
\$50,000 or more	28,766,555	2,483,911,064	72.9	28,760,853	585,581,419	80.5	589,451,712	80.6	23.7	18.5	20,486			
\$40,000 or more	38,505,557	2,772,182,751	81.3	38,499,856	632,282,827	86.9	636,165,415	87.0	22.9	17.6	16,519			
\$30,000 or more	51,386,574	3,051,469,380	89.5	51,380,881	675,356,836	92.9	679,244,390	92.9	22.3	16.7	13,217			
\$25,000 or more	59,261,405	3,179,093,508	93.2	59,256,476	694,041,880	95.4	697,932,963	95.4	22.0	16.3	11,776			
\$20,000 or more	67,740,905	3,285,264,764	96.4	67,735,025	709,014,309	97.5	712,906,531	97.5	21.7	15.9	10,523			
\$19,000 or more	69,384,495	3,301,839,924	96.8	69,378,616	711,297,927	97.8	715,190,435	97.8	21.7	15.9	10,306			
\$18,000 or more	70,943,536	3,316,903,365	97.3	70,937,653	713,447,769	98.1	717,340,340	98.1	21.6	15.8	10,110			
\$17,000 or more	72,359,706	3,328,970,510	97.6	72,356,144	715,231,972	98.3	719,124,816	98.3	21.6	15.8	9,937			
\$16,000 or more	73,869,859	3,340,699,067	98.0	73,866,298	716,996,993	98.6	720,889,917	98.6	21.6	15.7	9,757			
\$15,000 or more	75,496,857	3,352,197,063	98.3	75,493,296	718,112,949	98.8	722,605,978	98.8	21.6	15.7	9,570			
\$14,000 or more	77,220,076	3,362,864,833	98.6	77,217,624	720,304,068	99.0	724,197,456	99.0	21.5	15.6	9,377			
\$13,000 or more	78,818,423	3,371,675,950	98.9	78,818,335	721,621,523	99.2	725,515,584	99.2	21.5	15.6	9,203			
\$12,000 or more	80,389,114	3,379,838,059	99.1	80,389,026	722,830,402	99.4	726,727,805	99.4	21.5	15.5	9,038			
\$11,000 or more	81,925,043	3,386,803,562	99.3	81,927,354	723,880,586	99.5	727,777,998	99.5	21.5	15.5	8,882			
\$10,000 or more	83,453,674	3,392,833,317	99.5	83,455,985	724,789,021	99.7	728,685,433	99.6	21.5	15.5	8,730			
\$9,000 or more	85,127,916	3,397,857,723	99.7	85,130,228	725,535,849	99.8	729,433,288	99.7	21.5	15.4	8,567			
\$8,000 or more	86,741,696	3,401,283,085	99.8	86,744,007	726,019,276	99.8	729,917,159	99.8	21.5	15.4	8,413			
\$7,000 or more	87,961,105	3,403,617,583	99.8	87,963,759	726,364,881	99.9	730,266,659	99.9	21.5	15.4	8,300			
\$6,000 or more	88,726,238	3,405,249,111	99.9	88,728,892	726,617,123	99.9	730,518,980	99.9	21.5	15.4	8,232			
\$5,000 or more	89,599,713	3,406,725,101	99.9	89,602,366	726,847,180	99.9	730,750,301	99.9	21.5	15.3	8,154			
\$4,000 or more	90,665,431	3,407,612,669	99.9	90,668,085	726,985,415	100.0	730,888,884	99.9	21.4	15.3	8,060			
\$3,000 or more	91,383,031	3,408,312,805	100.0	91,385,684	727,104,637	100.0	731,010,940	100.0	21.4	15.3	7,998			
\$2,000 or more	92,123,077	3,408,941,872	100.0	92,125,731	727,208,961	100.0	731,115,424	100.0	21.4	15.3	7,935			
\$1,000 or more	93,093,663	3,409,442,404	100.0	93,096,317	727,283,061	100.0	731,189,969	100.0	21.4	15.3	7,853			
\$1 or more	93,442,061	3,409,491,958	100.0	93,449,075	727,303,113	100.0	731,210,040	100.0	21.4	15.3	7,823			
<b>All returns.....</b>	<b>93,442,061</b>	<b>3,409,491,958</b>	<b>100.0</b>	<b>93,449,611</b>	<b>727,303,171</b>	<b>100.0</b>	<b>731,321,399</b>	<b>100.0</b>	<b>21.4</b>	<b>15.3</b>	<b>7,824</b>			

X Percentage not computed

Z Less than 0.05 percent

NOTE: Detail may not add to totals because of rounding

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	All returns											Total income tax	
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Number of returns	Amount
	(1)	(2)	(3)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	(12)	(13)
<b>All returns, total.....</b>	<b>122,421,991</b>	<b>4,969,949,986</b>	<b>627,825,050</b>	<b>36,624,595</b>	<b>620,810,172</b>	<b>84,844,302</b>	<b>441,695,925</b>	<b>99,314,519</b>	<b>3,429,109,165</b>	<b>727,303,171</b>	<b>93,449,611</b>	<b>93,471,200</b>	<b>731,321,399</b>
No adjusted gross income	918,707	-53,507,056	4,224,933	-	-	-	-	-	-	58	536	6,478	111,358
\$1 under \$5,000	13,935,880	36,502,025	26,756,125	199,431	2,118,495	13,729,773	46,228,688	3,940,722	2,772,398	455,933	3,846,709	3,847,065	459,739
\$5,000 under \$10,000	13,414,246	100,435,533	47,639,605	414,525	4,274,987	12,997,247	63,382,906	6,582,933	14,136,948	2,059,159	6,146,381	6,146,444	2,064,868
\$10,000 under \$15,000	13,174,125	164,474,911	59,696,623	853,282	8,868,256	12,320,844	65,754,844	9,356,530	42,998,977	6,075,072	7,962,689	7,962,908	6,079,455
\$15,000 under \$20,000	11,393,805	198,651,374	56,425,519	1,195,929	13,010,009	10,194,715	56,174,976	10,426,797	76,955,681	9,698,640	7,758,271	7,758,666	9,699,447
\$20,000 under \$25,000	9,944,745	222,845,058	50,610,833	1,491,641	15,472,597	8,448,474	46,355,074	9,620,695	111,836,099	14,972,429	8,478,549	8,479,844	14,973,568
\$25,000 under \$30,000	8,064,922	221,433,117	41,291,640	1,749,407	17,989,452	6,307,723	34,703,915	7,969,307	128,101,288	18,685,044	7,875,594	7,876,771	18,688,572
\$30,000 under \$40,000	12,966,743	450,251,891	75,079,291	4,283,541	46,040,858	8,677,459	50,687,039	12,885,008	279,356,776	43,074,008	15,144,700	15,146,748	43,078,975
\$40,000 under \$50,000	9,787,857	437,634,246	63,149,135	4,602,356	54,229,208	5,185,457	31,910,325	9,752,878	288,610,900	46,701,409	9,739,055	9,739,055	46,713,703
\$50,000 under \$75,000	15,180,241	924,955,724	109,936,576	9,869,625	133,760,946	5,307,460	34,934,093	15,156,885	646,563,388	110,196,215	15,146,748	15,146,748	110,278,865
\$75,000 under \$100,000	6,454,920	553,971,683	49,097,837	5,411,599	93,477,912	1,042,972	7,147,418	6,443,777	404,479,370	79,954,110	6,443,777	6,443,777	80,166,627
\$100,000 under \$200,000	5,377,899	707,810,825	40,349,553	4,870,555	115,932,769	506,996	3,563,819	5,372,879	548,325,305	125,614,990	5,374,164	5,374,164	126,267,568
\$200,000 under \$500,000	1,401,734	404,313,870	3,567,380	1,312,659	54,586,168	89,075	610,860	1,400,366	345,717,075	97,977,461	1,400,848	1,400,848	99,511,646
\$500,000 under \$1,000,000	261,708	176,669,572	-	237,972	18,771,861	23,693	159,625	261,499	157,795,604	50,836,930	261,529	261,529	51,290,896
\$1,000,000 or more	144,459	423,507,211	-	132,072	42,276,653	12,375	82,343	144,242	381,459,356	121,001,713	144,335	144,335	121,936,110
<b>Taxable returns, total.....</b>	<b>93,471,200</b>	<b>4,765,197,106</b>	<b>472,640,571</b>	<b>34,643,372</b>	<b>585,074,238</b>	<b>58,790,477</b>	<b>305,679,123</b>	<b>93,442,061</b>	<b>3,409,491,958</b>	<b>727,303,171</b>	<b>93,449,611</b>	<b>93,471,200</b>	<b>731,321,399</b>
No adjusted gross income	6,478	-6,969,404	33,422	-	-	-	-	-	-	58	536	6,478	111,358
\$1 under \$5,000	3,847,065	10,862,020	57,409	21,396	33,017	3,822,509	8,071,206	3,842,349	2,766,857	455,933	3,846,709	3,847,065	459,739
\$5,000 under \$10,000	6,146,444	48,585,567	9,458,695	99,469	475,358	6,044,502	24,771,719	6,146,039	13,891,784	2,059,159	6,146,381	6,146,444	2,064,868
\$10,000 under \$15,000	7,962,908	99,944,809	21,878,082	441,101	2,924,136	7,521,807	34,543,806	7,956,817	40,636,254	6,075,072	7,962,689	7,962,908	6,079,455
\$15,000 under \$20,000	7,758,666	135,835,119	27,013,815	728,768	5,747,244	7,026,737	36,159,167	7,755,953	66,932,299	9,698,640	7,758,271	7,758,666	9,699,447
\$20,000 under \$25,000	8,479,844	190,630,264	35,324,084	1,166,180	10,214,920	7,309,033	38,921,048	8,479,499	106,171,257	14,972,429	8,478,549	8,479,844	14,973,568
\$25,000 under \$30,000	7,876,771	216,461,259	39,197,188	1,632,449	15,430,948	6,236,531	34,223,066	7,874,831	127,624,128	18,685,044	7,875,594	7,876,771	18,688,572
\$30,000 under \$40,000	12,881,191	447,341,579	74,278,038	4,205,690	43,142,501	8,669,757	50,637,721	12,881,017	279,286,629	43,074,008	12,881,026	12,881,191	43,078,975
\$40,000 under \$50,000	9,739,055	435,466,440	62,728,853	4,561,899	52,615,415	5,177,152	31,853,973	9,739,002	288,271,686	46,701,409	9,739,002	9,739,055	46,713,703
\$50,000 under \$75,000	15,146,748	922,918,536	109,725,470	9,836,140	132,029,681	5,307,451	34,934,030	15,145,416	646,291,097	110,196,215	15,144,700	15,146,748	110,278,865
\$75,000 under \$100,000	6,445,155	553,142,160	49,046,727	5,401,841	92,484,602	1,042,966	7,147,377	6,443,547	404,476,057	79,954,110	6,443,547	6,443,547	80,166,627
\$100,000 under \$200,000	5,374,164	707,310,957	40,332,989	4,866,868	115,275,594	506,947	3,563,515	5,371,757	548,297,942	125,614,990	5,374,164	5,374,164	126,267,568
\$200,000 under \$500,000	1,400,848	404,056,325	3,565,798	1,311,817	54,293,002	89,031	610,590	1,400,170	345,678,318	97,977,461	1,398,793	1,400,848	99,511,646
\$500,000 under \$1,000,000	261,529	176,546,923	-	237,799	18,636,283	23,687	159,597	261,452	157,773,256	50,836,930	261,529	261,529	51,290,896
\$1,000,000 or more	144,335	423,064,554	-	131,955	41,771,138	12,368	82,308	144,213	381,394,394	121,001,713	144,335	144,335	121,936,110
<b>Nontaxable returns, total.....</b>	<b>28,950,791</b>	<b>204,752,879</b>	<b>155,184,479</b>	<b>1,981,223</b>	<b>35,735,934</b>	<b>26,053,825</b>	<b>136,016,802</b>	<b>5,872,458</b>	<b>19,617,207</b>	-	-	-	-

Footnotes at end of table

**Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of married persons filing jointly												
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
All returns, total.....	49,165,907	3,332,279,437	390,838,708	24,213,610	459,131,651	24,615,395	177,558,659	43,473,042	2,373,999,317	42,110,824	524,987,122	42,119,750	527,765,546
No adjusted gross income	336,903	-33,404,360	2,629,028	-	-	-	-	-	-	528	57	2,851	71,868
\$1 under \$5,000	733,713	2,088,726	5,398,665	57,787	782,517	675,926	4,902,908	*4,630	*972	*7,792	*13,820	*7,796	*13,841
\$5,000 under \$10,000	1,453,312	11,385,085	11,195,469	89,640	1,120,641	1,363,672	10,001,903	-	-	*343	*1,993	*405	*5,282
\$10,000 under \$15,000	2,714,369	34,510,259	20,538,127	214,666	2,767,608	2,499,703	18,430,915	657,812	745,290	625,533	114,309	625,593	115,485
\$15,000 under \$20,000	3,002,453	52,521,096	22,609,541	381,800	4,808,729	2,620,654	19,363,536	2,308,347	8,209,856	1,680,988	1,027,433	1,681,370	1,028,086
\$20,000 under \$25,000	3,031,189	68,073,158	23,972,798	534,773	6,579,362	2,496,416	18,132,778	2,777,842	20,296,361	2,168,036	2,489,252	2,168,203	2,490,302
\$25,000 under \$30,000	2,734,724	75,306,685	21,868,293	639,605	7,777,323	2,095,118	15,060,112	2,662,700	31,010,846	2,595,072	4,379,311	2,595,139	4,381,293
\$30,000 under \$40,000	5,979,663	209,459,558	49,318,822	1,803,910	22,220,759	4,175,753	29,641,827	5,920,984	108,983,747	5,918,174	16,118,252	5,918,328	16,119,994
\$40,000 under \$50,000	5,784,838	259,462,888	48,432,710	2,587,204	31,745,212	3,197,634	22,584,156	5,765,395	156,864,535	5,752,022	23,109,155	5,752,074	23,115,531
\$50,000 under \$75,000	11,664,155	716,564,690	97,420,018	7,563,597	103,932,965	4,100,558	29,229,156	11,652,854	486,103,724	11,644,182	77,576,534	11,644,655	77,623,851
\$75,000 under \$100,000	5,527,470	474,823,843	45,720,680	4,662,312	81,208,281	865,158	6,297,541	5,521,940	341,687,885	5,520,445	65,623,501	5,522,772	65,737,639
\$100,000 under \$200,000	4,636,317	610,093,291	38,233,512	4,210,201	99,179,036	426,116	3,186,083	4,634,655	469,571,471	4,633,004	105,848,663	4,634,545	106,296,390
\$200,000 under \$500,000	1,222,132	351,891,430	3,501,047	1,153,049	47,270,455	69,083	514,791	1,221,487	300,695,408	1,220,515	84,885,453	1,221,558	85,906,943
\$500,000 under \$1,000,000	224,286	151,318,190	-	204,738	15,722,532	**29,604	**212,954	224,180	135,490,479	224,009	43,754,776	224,162	44,107,435
\$1,000,000 or more	120,381	348,184,897	-	110,327	34,016,232	**	-	120,215	314,338,740	120,181	100,044,612	120,298	100,751,605
Taxable returns, total.....	42,119,750	3,269,543,095	328,074,183	23,209,499	441,056,312	18,907,399	136,422,658	42,102,200	2,369,393,344	42,110,824	524,987,122	42,119,750	527,765,546
No adjusted gross income	2,851	-4,979,883	23,128	-	-	-	-	-	-	528	57	2,851	71,868
\$1 under \$5,000	*7,796	*10,506	*25,161	*4	*111	*7,792	*28,285	*4,630	*972	*7,792	*13,820	*7,796	*13,841
\$5,000 under \$10,000	*405	*3,106	*3,507	*397	*11,533	*8	*54	-	-	*343	*1,993	*405	*5,282
\$10,000 under \$15,000	625,593	8,685,435	3,312,117	20,664	193,186	604,929	4,505,098	620,897	710,475	625,533	114,309	625,593	115,485
\$15,000 under \$20,000	1,681,370	29,443,356	9,368,331	137,721	1,317,807	1,543,649	11,897,001	1,678,667	6,877,059	1,680,988	1,027,433	1,681,370	1,028,086
\$20,000 under \$25,000	2,168,203	48,888,031	13,887,893	307,366	3,240,139	1,860,837	13,744,490	2,167,865	18,016,412	2,168,036	2,489,252	2,168,203	2,490,302
\$25,000 under \$30,000	2,595,139	71,622,200	20,134,877	553,852	6,100,093	2,041,287	14,683,619	2,594,308	30,717,494	2,595,072	4,379,311	2,595,139	4,381,293
\$30,000 under \$40,000	5,918,328	207,409,771	48,582,827	1,749,149	20,287,008	4,169,179	29,596,400	5,918,165	108,947,066	5,918,174	16,118,252	5,918,328	16,119,994
\$40,000 under \$50,000	5,752,074	258,005,224	48,085,763	2,562,786	30,861,076	3,189,289	22,527,803	5,752,022	156,534,069	5,752,022	23,109,155	5,752,074	23,115,531
\$50,000 under \$75,000	11,644,655	715,401,585	97,245,945	7,544,106	103,025,790	4,100,549	29,229,093	11,644,539	485,907,244	11,644,182	77,576,534	11,644,655	77,623,851
\$75,000 under \$100,000	5,522,772	474,405,426	45,683,027	4,657,620	80,749,341	865,152	6,297,500	5,521,717	341,684,840	5,520,445	65,623,501	5,522,772	65,737,639
\$100,000 under \$200,000	4,634,545	609,837,480	38,222,055	4,208,466	98,924,225	426,079	3,185,826	4,633,714	469,552,903	4,633,004	105,848,663	4,634,545	106,296,390
\$200,000 under \$500,000	1,221,558	351,724,402	3,499,552	1,152,507	47,083,540	69,051	514,570	1,221,333	300,665,845	1,220,515	84,885,453	1,221,558	85,906,943
\$500,000 under \$1,000,000	224,162	151,233,502	-	204,616	15,628,707	**29,599	**212,919	224,144	135,473,412	224,009	43,754,776	224,162	44,107,435
\$1,000,000 or more	120,298	347,852,955	-	110,247	33,633,754	**	-	120,198	314,305,552	120,181	100,044,612	120,298	100,751,605
Nontaxable returns, total.....	7,046,158	62,736,341	62,764,526	1,004,111	18,075,340	5,707,995	41,136,001	1,370,842	4,605,973	-	-	-	-

Footnotes at end of table



**Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of married persons filing separately, heads of households, and surviving spouses												
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	
All returns, total.....	19,537,579	469,680,849	119,709,127	3,505,978	44,068,564	15,907,910	92,539,121	13,336,461	253,011,846	9,534,240	44,710,032	9,539,404	45,164,433
No adjusted gross income	89,304	-6,166,778	414,327	-	-	-	-	-	-	-	-	394	12,327
\$1 under \$5,000	1,655,765	4,803,554	10,420,818	30,575	295,987	1,618,514	9,389,791	*7,521	*5,518	*8,721	*1,064	*9,070	*3,764
\$5,000 under \$10,000	2,856,871	21,702,195	17,997,897	56,441	593,825	2,797,957	16,441,199	182,841	307,926	167,818	45,096	167,818	45,096
\$10,000 under \$15,000	3,382,320	42,352,390	21,350,208	126,739	1,109,066	3,255,581	19,118,647	1,811,053	4,288,641	555,450	328,514	555,450	328,514
\$15,000 under \$20,000	3,054,378	53,207,683	19,653,819	213,693	2,015,218	2,837,524	16,572,822	2,870,713	15,465,656	892,298	806,091	892,298	806,091
\$20,000 under \$25,000	2,289,483	51,104,386	14,127,660	240,201	2,074,157	2,044,652	11,667,184	2,263,686	23,274,389	1,736,725	2,336,044	1,737,846	2,336,088
\$25,000 under \$30,000	1,516,331	41,491,795	9,061,235	324,270	2,989,120	1,184,270	6,828,147	1,510,908	22,632,677	1,486,382	3,182,003	1,487,492	3,183,516
\$30,000 under \$40,000	2,070,904	71,320,728	12,191,696	814,869	8,009,611	1,250,291	7,225,824	2,070,654	43,895,692	2,069,525	6,632,694	2,069,526	6,635,367
\$40,000 under \$50,000	1,195,468	53,256,013	6,880,660	638,233	7,249,828	557,231	3,215,127	**2,186,909	**78,143,770	1,193,361	5,730,340	1,193,361	5,732,704
\$50,000 under \$75,000	993,961	58,579,442	5,539,021	691,759	9,078,522	299,045	1,734,804	**	**	993,544	7,851,470	993,595	7,862,037
\$75,000 under \$100,000	233,673	19,917,395	1,375,478	192,951	3,095,052	40,373	230,432	233,316	15,217,024	232,500	3,276,221	233,667	3,290,571
\$100,000 under \$200,000	144,331	19,491,389	658,885	129,165	3,049,327	14,818	74,981	144,199	15,712,636	143,682	3,907,240	144,202	3,951,951
\$200,000 under \$500,000	39,673	11,554,472	37,425	33,304	1,488,346	6,369	33,064	39,568	10,005,005	39,189	2,993,371	39,596	3,266,650
\$500,000 under \$1,000,000	8,997	6,064,865	-	8,146	658,838	809	4,445	8,982	5,407,559	8,935	1,740,147	8,982	1,762,720
\$1,000,000 or more	6,121	21,001,319	-	5,632	2,361,668	477	2,652	6,110	18,655,354	6,101	5,879,739	6,107	5,947,039
Taxable returns, total.....	9,539,404	364,472,636	51,275,698	3,160,933	39,924,432	6,347,205	35,244,750	9,534,650	239,099,741	9,534,240	44,710,032	9,539,404	45,164,433
No adjusted gross income	394	-1,034,287	1,633	-	-	-	-	-	-	-	-	394	12,327
\$1 under \$5,000	*9,070	*27,629	*32,239	*4,709	*4,908	*1,199	*7,256	*7,521	*5,518	*8,721	*1,064	*9,070	*3,764
\$5,000 under \$10,000	167,818	1,390,751	488,870	*11,781	*33,889	153,564	586,205	167,818	301,787	167,818	45,096	167,818	45,096
\$10,000 under \$15,000	555,450	7,151,220	2,144,835	46,174	271,033	509,276	2,505,920	554,213	2,231,204	555,450	328,514	555,450	328,514
\$15,000 under \$20,000	892,298	16,061,753	4,088,211	84,510	525,633	804,628	4,270,837	892,298	7,177,073	892,298	806,091	892,298	806,091
\$20,000 under \$25,000	1,737,846	39,195,407	9,112,370	190,208	1,506,529	1,543,008	8,631,903	1,737,846	19,944,604	1,736,725	2,336,044	1,737,846	2,336,088
\$25,000 under \$30,000	1,487,492	40,744,972	8,762,132	312,435	2,801,068	1,167,266	6,725,269	1,486,382	22,456,692	1,486,382	3,182,003	1,487,492	3,183,516
\$30,000 under \$40,000	2,069,526	71,272,724	12,186,963	814,620	8,001,023	1,249,163	7,221,934	2,069,525	43,862,808	2,069,525	6,632,694	2,069,526	6,635,367
\$40,000 under \$50,000	1,193,361	53,164,605	6,869,312	636,127	7,165,518	557,231	3,215,127	**2,186,908	**78,103,760	1,193,361	5,730,340	1,193,361	5,732,704
\$50,000 under \$75,000	993,595	58,557,182	5,537,948	691,393	9,055,564	299,045	1,734,804	**	**	993,544	7,851,470	993,595	7,862,037
\$75,000 under \$100,000	233,667	19,916,854	1,375,448	192,945	3,094,310	40,373	230,432	233,316	15,217,024	232,500	3,276,221	233,667	3,290,571
\$100,000 under \$200,000	144,202	19,477,399	658,364	129,042	3,033,059	14,811	74,954	144,190	15,711,443	143,682	3,907,240	144,202	3,951,951
\$200,000 under \$500,000	39,596	11,531,509	37,383	33,235	1,463,642	6,361	33,032	39,548	9,999,975	39,189	2,993,371	39,596	3,266,650
\$500,000 under \$1,000,000	8,982	6,055,052	-	8,134	650,909	806	4,435	8,978	5,405,032	8,935	1,740,147	8,982	1,762,720
\$1,000,000 or more	6,107	20,959,863	-	5,621	2,317,347	474	2,641	6,104	18,642,820	6,101	5,879,739	6,107	5,947,039
Nontaxable returns, total.....	9,998,175	105,208,213	68,433,429	345,045	4,144,133	9,560,705	57,294,371	3,801,812	13,912,105	-	-	-	-

Footnotes at end of table

**Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of single persons												
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
All returns, total.....	53,718,505	1,167,989,700	117,277,214	8,905,007	117,609,956	44,320,998	171,598,145	42,505,016	802,098,003	41,804,547	157,606,017	41,812,046	158,391,419
No adjusted gross income	492,500	-13,935,918	1,181,579	-	-	-	-	-	-	-	-	3,233	27,163
\$1 under \$5,000	11,546,402	29,609,745	10,936,642	111,069	1,039,992	11,435,333	31,935,989	3,928,570	2,765,907	3,830,197	441,049	3,830,200	442,134
\$5,000 under \$10,000	9,104,063	67,348,254	18,446,240	268,444	2,560,521	8,835,619	36,939,804	6,400,092	13,829,023	5,978,220	2,012,070	5,978,220	2,014,491
\$10,000 under \$15,000	7,077,437	87,612,262	17,808,289	511,877	4,991,582	6,565,560	28,205,282	6,887,665	37,965,046	6,781,706	5,632,249	6,781,865	5,635,456
\$15,000 under \$20,000	5,336,974	92,922,595	14,162,159	600,436	6,186,062	4,736,538	20,238,618	5,247,737	53,280,169	5,184,984	7,865,117	5,184,997	7,865,270
\$20,000 under \$25,000	4,624,073	103,667,513	12,510,375	716,667	6,819,078	3,907,406	16,555,112	4,579,167	68,265,349	4,573,788	10,147,132	4,573,794	10,147,178
\$25,000 under \$30,000	3,813,867	104,634,637	10,362,112	785,532	7,223,010	3,028,335	12,815,656	3,795,699	74,457,765	3,794,141	11,123,730	3,794,141	11,123,764
\$30,000 under \$40,000	4,916,176	169,471,606	13,568,773	1,664,762	15,810,488	3,251,414	13,819,387	4,893,370	126,477,336	4,893,327	20,323,063	4,893,336	20,323,615
\$40,000 under \$50,000	2,807,551	124,915,344	7,835,766	1,376,919	15,234,168	1,430,632	6,111,042	2,794,121	95,831,706	2,793,619	17,861,914	2,793,619	17,865,467
\$50,000 under \$75,000	2,522,125	149,811,592	6,977,537	1,614,268	20,749,458	907,857	3,970,133	2,510,484	118,230,553	2,506,973	24,768,211	2,508,499	24,792,977
\$75,000 under \$100,000	693,777	59,230,445	2,001,679	556,336	9,174,579	137,441	619,445	688,522	47,574,460	688,483	11,054,388	688,717	11,138,417
\$100,000 under \$200,000	597,251	78,226,145	1,457,155	531,189	13,704,406	66,062	302,756	594,025	63,041,199	593,860	15,859,087	595,417	16,019,228
\$200,000 under \$500,000	139,928	40,867,968	28,908	126,306	5,827,368	13,622	63,005	139,310	35,016,662	139,089	10,098,636	139,693	10,338,053
\$500,000 under \$1,000,000	28,425	19,286,517	-	25,089	2,390,492	**5,179	**21,917	28,338	16,897,566	28,270	5,342,008	28,385	5,420,741
\$1,000,000 or more	17,956	54,320,996	-	16,113	5,898,752	**	**	17,917	48,465,262	17,890	15,077,362	17,929	15,237,465
Taxable returns, total.....	41,812,046	1,131,181,375	93,290,690	8,272,940	104,093,494	33,535,873	134,011,715	41,805,212	800,998,874	41,804,547	157,606,017	41,812,046	158,391,419
No adjusted gross income	3,233	-955,234	8,661	-	-	-	-	-	-	-	-	3,233	27,163
\$1 under \$5,000	3,830,200	10,823,885	9	16,682	27,998	3,813,518	8,035,666	3,830,197	2,760,366	3,830,197	441,049	3,830,200	442,134
\$5,000 under \$10,000	5,978,220	47,191,710	8,986,318	87,291	429,936	5,890,930	24,185,460	5,978,220	13,589,997	5,978,220	2,012,070	5,978,220	2,014,491
\$10,000 under \$15,000	6,781,865	84,108,154	16,421,129	374,264	2,459,917	6,407,601	27,532,788	6,781,706	37,694,574	6,781,706	5,632,249	6,781,865	5,635,456
\$15,000 under \$20,000	5,184,997	90,330,010	13,557,274	506,537	3,903,804	4,678,460	19,991,329	5,184,988	52,878,167	5,184,984	7,865,117	5,184,997	7,865,270
\$20,000 under \$25,000	4,573,794	102,546,826	12,323,821	668,606	5,468,251	3,905,189	16,544,654	4,573,788	68,210,240	4,573,788	10,147,132	4,573,794	10,147,178
\$25,000 under \$30,000	3,794,141	104,094,087	10,300,179	766,162	6,529,787	3,027,979	12,814,178	3,794,141	74,449,942	3,794,141	11,123,730	3,794,141	11,123,764
\$30,000 under \$40,000	4,893,336	168,659,083	13,508,248	1,641,922	14,854,871	3,251,414	13,819,387	4,893,327	126,476,754	4,893,327	20,323,063	4,893,336	20,323,615
\$40,000 under \$50,000	2,793,619	124,296,610	7,773,778	1,362,987	14,588,820	1,430,632	6,111,042	2,793,619	95,822,970	2,793,619	17,861,914	2,793,619	17,865,467
\$50,000 under \$75,000	2,508,499	148,959,768	6,941,577	1,600,641	19,948,326	907,857	3,970,133	2,507,329	118,154,741	2,506,973	24,768,211	2,508,499	24,792,977
\$75,000 under \$100,000	688,717	58,819,880	1,988,252	551,275	8,640,951	137,441	619,445	688,514	47,574,193	688,483	11,054,388	688,717	11,138,417
\$100,000 under \$200,000	595,417	77,996,078	1,452,580	529,360	13,318,309	66,057	302,735	593,853	63,033,596	593,860	15,859,087	595,417	16,019,228
\$200,000 under \$500,000	139,693	40,800,414	28,864	126,075	5,745,821	13,618	62,989	139,288	35,012,497	139,089	10,098,636	139,693	10,338,053
\$500,000 under \$1,000,000	28,385	19,258,368	-	25,050	2,356,668	**5,177	**21,909	28,331	16,894,812	28,270	5,342,008	28,385	5,420,741
\$1,000,000 or more	17,929	54,251,736	-	16,087	5,820,037	**	**	17,911	48,446,022	17,890	15,077,362	17,929	15,237,465
Non-taxable returns, total.....	11,906,459	36,808,325	23,986,524	632,068	13,516,462	10,785,124	37,586,430	699,804	1,099,128	-	-	-	-

\* Estimate should be used with caution due to the small number of sample returns on which it is based

\*\* Data combined to avoid disclosure of information for specific taxpayers

NOTE: Detail may not add to totals because of rounding

**Table 1.3 -- All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	All returns		Joint returns of married persons		Separate returns of married persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	122,421,991	4,969,949,986	49,165,907	3,332,279,437	2,620,881	88,613,224
Salaries and wages	104,404,985	3,613,918,456	42,231,690	2,363,705,669	2,337,754	67,258,473
Taxable interest	67,300,571	171,700,242	36,082,181	105,878,193	1,156,678	3,287,054
Tax-exempt interest	4,925,914	49,016,921	2,977,885	30,472,197	53,885	1,077,954
Dividends	29,507,639	120,493,432	16,662,148	75,333,006	398,026	2,392,978
State income tax refunds	19,218,388	14,094,351	13,074,866	10,547,752	540,923	305,222
Alimony received	413,109	4,965,883	17,262	120,048	12,373	60,524
Business or profession						
Net income	12,701,731	210,585,238	8,199,173	158,741,456	229,868	3,703,950
Net loss	4,235,845	23,844,022	2,959,125	16,579,046	85,383	794,985
Sales of capital assets						
Net gain in AGI	19,765,289	364,828,909	11,137,360	268,769,474	238,043	10,050,667
Net loss in AGI	4,474,823	8,745,642	2,773,185	5,546,602	68,848	88,863
Sales of property other than capital assets	1,744,602	-1,460,402	1,298,876	-673,705	18,173	-121,796
Taxable IRA distributions	6,214,044	55,182,520	3,942,166	39,418,027	55,685	409,509
Pensions and annuities in AGI	19,496,575	259,711,251	11,523,897	175,354,918	257,069	3,577,595
Rent and royalty						
Net income	5,865,092	51,507,965	3,961,069	38,016,343	88,108	877,157
Net loss*	5,343,530	32,695,278	3,653,793	23,008,364	73,457	550,307
Farm rental income less loss	656,848	3,529,294	399,375	2,172,953	6,862	53,717
Partnership and S Corporation net income less loss	6,032,483	168,323,264	4,362,108	142,114,738	89,937	2,742,372
Estate and trust net income less loss	508,135	8,134,092	246,915	3,602,629	6,359	405,148
Farm net income less loss	2,160,954	-6,847,443	1,730,474	-5,080,060	32,520	-201,062
Unemployment compensation	7,124,100	17,230,102	3,467,216	8,838,321	146,399	306,319
Social security benefits in AGI	8,307,938	61,557,689	5,345,342	44,448,630	105,020	738,877
Other income less loss	4,737,237	19,085,136	2,937,651	12,897,829	89,313	625,071
Total statutory adjustments	18,785,760	46,954,680	11,702,210	33,130,346	326,980	1,095,666
Primary IRA payments	4,068,958	8,662,694	2,230,612	5,760,197	35,975	54,558
Secondary IRA payments	16,912	22,454	11,960	19,857	*9	*22
Payments to a Keogh plan	1,189,981	10,237,623	947,597	8,449,778	11,630	90,974
Deduction for self-employment tax	13,513,228	14,868,362	8,945,312	11,244,273	240,604	241,951
Self-employed health insurance deduction	3,284,842	3,869,842	2,321,136	3,118,166	37,783	37,794
Moving expenses adjustment	780,813	1,847,578	492,232	1,324,606	23,153	127,592
Total itemized deductions	36,624,595	620,810,172	24,213,610	459,131,651	1,003,008	11,517,440
Medical and dental expenses deduction	5,256,149	29,283,622	3,095,990	12,844,493	100,208	385,757
Taxes paid deduction	36,095,045	220,628,058	24,058,071	169,860,095	975,512	4,267,110
Interest paid deduction	30,790,485	250,599,197	21,833,992	193,246,373	715,214	4,497,190
Contributions deduction	32,612,634	99,191,962	22,299,561	75,889,032	801,007	2,038,591
Casualty or theft loss deduction	105,413	1,063,586	74,918	667,288	*1,115	*2,911
Total miscellaneous deductions	9,270,635	43,307,216	5,587,962	26,354,585	223,428	918,290
Basic standard deduction	84,844,302	428,362,726	24,615,395	169,690,309	1,542,259	5,309,671
Additional standard deduction	11,136,379	13,333,199	5,739,138	7,868,349	69,331	55,465
Taxable income	99,314,519	3,429,109,165	43,473,042	2,373,999,317	2,287,342	67,938,220
Total tax credits	16,194,821	12,178,858	7,562,546	6,988,265	96,469	272,566
Child care credit	5,795,530	2,464,005	3,898,733	1,624,913	55,059	23,544
Credit for the elderly or disabled	190,343	41,281	40,650	9,971	-	-
Foreign tax credit	2,334,015	4,073,461	1,383,940	3,004,893	36,550	217,669
Earned income credit used to offset income						
tax before credits	8,399,556	3,767,990	2,110,747	871,938	-	-
Minimum tax credit	118,571	681,282	92,297	572,385	2,142	11,282
General business credit	306,254	826,320	248,709	695,043	2,192	11,842
Empowerment zone employment credit	686	19,091	609	12,832	†	†
Nonconventional source fuel credit	19,866	56,068	12,222	34,024	†	†
Income tax after credits	93,449,611	727,303,171	42,110,824	524,987,122	2,284,631	15,352,208
Alternative minimum tax	618,072	4,005,101	429,236	2,769,726	29,135	138,303
Total income tax	93,471,200	731,321,399	42,119,750	527,756,848	2,286,552	15,490,821
Total tax liability	95,665,608	762,257,568	43,155,654	551,201,471	2,328,191	16,063,867
Total tax payments	112,455,465	785,183,138	46,377,106	550,279,632	2,405,086	15,578,392
Income tax withheld	106,483,908	582,124,212	43,766,559	396,411,478	2,317,112	10,541,532
Estimated tax payments	12,766,410	162,584,233	7,543,812	122,085,756	156,925	3,704,047
Overpayment refunded	85,381,040	119,706,937	30,447,663	57,430,047	1,462,241	1,380,112
Tax due at time of filing	31,198,382	93,909,641	16,087,083	68,256,197	1,005,638	2,540,555

Footnotes at end of table

**Table 1.3 -- All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	16,855,280	378,339,276	61,418	2,728,350	53,718,505	1,167,989,700
Salaries and wages	15,856,542	331,765,953	52,138	1,284,279	43,926,862	849,904,082
Taxable interest	4,375,698	4,256,201	47,782	174,058	25,638,233	58,104,736
Tax-exempt interest	124,877	899,103	9,257	17,638	1,760,011	16,550,029
Dividends	1,285,052	3,085,739	30,163	179,740	11,132,250	39,501,970
State income tax refunds	1,431,217	867,721	18,412	19,927	4,152,970	2,353,728
Alimony received	166,403	2,086,756	-	-	217,071	2,698,555
Business or profession						
Net income	1,190,226	12,855,981	11,529	133,221	3,070,935	35,150,632
Net loss	234,512	1,437,815	3,791	28,440	953,033	5,003,737
Sales of capital assets						
Net gain in AGI	832,168	8,038,482	25,752	199,262	7,531,966	77,771,025
Net loss in AGI	199,972	369,702	1,496	4,477	1,431,322	2,735,998
Sales of property other than capital assets	55,237	-137,207	2,357	-3,712	369,960	-523,982
Taxable IRA distributions	296,284	2,144,978	*2,237	*11,586	1,917,672	13,198,419
Pensions and annuities in AGI	1,145,809	10,747,790	25,021	433,478	6,544,778	69,597,470
Rent and royalty						
Net income	266,854	1,534,815	2,908	79,198	1,546,153	11,000,452
Net loss*	326,814	1,844,409	529	16,146	1,288,937	7,276,052
Farm rental income less loss	26,456	38,859	*3	*170	224,152	1,263,595
Partnership and S Corporation net income less loss	195,559	3,505,710	5,003	73,579	1,379,875	19,886,866
Estate and trust net income less loss	17,468	389,355	1,263	59,646	236,129	3,677,314
Farm net income less loss	39,043	-224,266	*406	*-10,383	358,511	-1,331,671
Unemployment compensation	1,201,727	2,846,444	*1,199	*1,613	2,307,558	5,237,404
Social security benefits in AGI	196,968	988,783	6,936	104,433	2,653,673	15,276,966
Other income less loss	337,398	1,017,192	835	20,649	1,372,040	4,524,395
Total statutory adjustments	1,601,452	2,633,302	11,892	22,889	5,143,227	10,072,478
Primary IRA payments	263,979	396,618	*1,469	*2,771	1,536,923	2,448,550
Secondary IRA payments	-	-	-	-	4,943	2,576
Payments to a Keogh plan	32,822	226,709	*1,140	*7,918	196,793	1,462,244
Deduction for self-employment tax	1,200,404	878,871	7,984	8,519	3,118,924	2,494,748
Self-employed health insurance deduction	158,982	153,001	1,277	1,556	765,663	559,326
Moving expenses adjustment	36,033	81,018	*1,199	*2,082	228,196	312,280
Total itemized deductions	2,469,904	32,040,208	33,066	510,916	8,905,007	117,609,956
Medical and dental expenses deduction	†	†	†	†	1,637,025	14,828,609
Taxes paid deduction	2,451,253	9,626,056	33,066	163,409	8,577,144	36,711,388
Interest paid deduction	2,128,259	14,783,013	24,626	201,813	6,088,395	37,870,809
Contributions deduction	2,203,362	3,721,139	31,833	68,645	7,276,870	17,474,554
Casualty or theft loss deduction	†	†	†	†	18,524	318,033
Total miscellaneous deductions	821,573	3,000,643	9,652	79,409	2,628,020	12,954,289
Basic standard deduction	14,338,472	86,673,749	27,179	187,531	44,320,998	166,501,466
Additional standard deduction	307,221	311,692	*1,267	*1,013	5,019,422	5,096,680
Taxable income	11,008,104	183,292,036	41,015	1,781,590	42,505,016	802,098,003
Total tax credits	6,175,518	3,602,658	12,527	12,600	2,347,760	1,302,769
Child care credit	1,766,941	784,058	*7,442	*2,405	67,355	29,085
Credit for the elderly or disabled	*4,122	*526	-	-	145,570	30,784
Foreign tax credit	71,701	109,742	2,527	6,557	839,297	734,601
Earned income credit used to offset income						
tax before credits	5,069,926	2,678,869	*5,681	*3,179	1,213,202	214,004
Minimum tax credit	3,881	8,539	*13	*117	20,239	88,959
General business credit	3,935	9,286	*160	*126	51,258	110,023
Empowerment zone employment credit	†	†	-	-	*72	*5,637
Nonconventional source fuel credit	†	†	-	-	7,555	21,047
Income tax after credits	7,208,597	28,989,345	41,012	368,479	41,804,547	157,606,017
Alternative minimum tax	37,578	314,502	*250	*1,286	121,874	781,284
Total income tax	7,211,837	29,303,847	41,015	369,765	41,812,046	158,391,419
Total tax liability	7,393,128	30,604,202	42,266	387,730	42,746,370	164,000,299
Total tax payments	15,502,185	44,366,738	52,975	392,565	48,118,113	174,565,811
Income tax withheld	15,270,155	40,077,228	50,381	281,719	45,079,701	134,812,255
Estimated tax payments	395,259	3,483,394	9,728	95,228	4,660,686	33,215,807
Overpayment refunded	15,361,221	33,066,536	41,707	82,838	38,068,208	27,747,404
Tax due at time of filing	1,268,018	3,003,279	12,196	70,532	12,825,447	20,039,577

\* Estimate should be used with caution due to the small number of sample returns on which it is based

† Data deleted to avoid disclosure of information for specific taxpayers Deleted data are included in appropriate totals

NOTE Detail may not add to total because of rounding

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Dividends		State income tax refunds	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>All returns, total.....</b>	<b>122,421,991</b>	<b>4,969,949,986</b>	<b>104,404,985</b>	<b>3,613,918,456</b>	<b>67,300,571</b>	<b>171,700,242</b>	<b>4,925,914</b>	<b>49,016,921</b>	<b>29,507,639</b>	<b>120,493,432</b>	<b>19,218,388</b>	<b>14,094,351</b>
No adjusted gross income	918,707	-53,507,056	327,478	7,248,928	539,301	3,671,213	41,639	501,462	264,013	1,039,802	48,035	130,063
\$1 under \$5,000	13,935,880	36,502,025	11,044,859	31,354,347	4,443,214	2,341,274	115,472	236,079	2,053,670	1,316,722	69,448	30,520
\$5,000 under \$10,000	13,414,246	100,435,533	10,852,034	76,132,337	4,280,131	4,873,190	108,202	280,048	1,371,907	1,976,782	141,174	61,103
\$10,000 under \$15,000	13,174,125	164,474,911	10,528,493	122,537,160	4,928,357	8,616,970	220,012	775,284	1,645,993	2,807,572	315,194	115,032
\$15,000 under \$20,000	11,393,805	198,651,374	9,412,669	151,803,401	4,769,850	9,308,586	185,673	512,365	1,699,034	3,486,449	453,817	152,415
\$20,000 under \$25,000	9,944,745	222,845,058	8,548,447	178,940,083	4,502,413	7,826,168	188,236	724,806	1,517,091	3,155,978	687,553	285,051
\$25,000 under \$30,000	8,064,922	221,433,117	7,143,718	180,432,297	4,058,145	6,340,853	171,871	914,690	1,390,582	2,903,944	881,963	327,955
\$30,000 under \$40,000	12,966,743	450,251,891	11,668,852	371,924,531	7,805,470	11,985,797	327,257	2,112,359	2,762,689	5,549,990	2,312,346	937,535
\$40,000 under \$50,000	9,787,857	437,634,246	8,903,924	361,281,869	6,896,742	11,679,457	397,108	2,456,055	2,719,875	5,773,412	2,573,838	1,177,226
\$50,000 under \$75,000	15,180,241	924,955,724	13,797,463	749,093,373	12,231,779	23,711,636	893,102	4,331,718	5,609,872	13,899,280	5,659,244	2,914,061
\$75,000 under \$100,000	6,454,920	563,971,683	5,855,404	438,521,672	5,868,356	13,339,387	616,703	4,935,184	3,273,785	11,711,396	2,868,396	1,860,433
\$100,000 under \$200,000	5,377,899	707,810,825	4,794,200	500,332,490	5,105,639	22,430,227	950,088	9,031,016	3,653,889	21,923,914	2,380,517	2,350,807
\$200,000 under \$500,000	1,401,734	404,313,870	1,182,652	234,973,041	1,369,065	15,807,555	489,432	8,550,861	1,169,764	16,820,643	620,347	1,418,622
\$500,000 under \$1,000,000	261,708	176,669,572	222,459	85,574,669	258,489	7,759,317	129,559	4,143,428	238,766	7,855,543	128,965	703,905
\$1,000,000 or more	144,459	423,507,211	122,332	123,768,259	143,620	22,028,614	91,560	9,511,566	136,709	20,272,005	77,553	1,629,623
<b>Taxable returns, total.....</b>	<b>93,471,200</b>	<b>4,785,197,106</b>	<b>80,739,506</b>	<b>3,405,123,268</b>	<b>59,989,239</b>	<b>159,627,860</b>	<b>4,672,260</b>	<b>47,111,162</b>	<b>27,213,428</b>	<b>115,739,458</b>	<b>18,516,361</b>	<b>13,629,990</b>
No adjusted gross income	6,478	-6,969,404	2,949	330,245	4,593	771,730	809	55,886	2,091	145,494	736	11,937
\$1 under \$5,000	3,847,065	10,862,020	2,573,821	7,472,120	2,720,196	1,075,754	65,519	55,965	1,485,272	822,527	*9,195	*3,000
\$5,000 under \$10,000	6,146,444	48,585,567	5,197,513	38,087,685	2,382,459	2,480,825	64,261	94,159	795,725	979,586	51,933	15,965
\$10,000 under \$15,000	7,962,908	99,944,809	6,226,305	72,644,250	3,340,561	6,427,306	172,994	523,539	1,221,711	2,213,007	163,718	53,907
\$15,000 under \$20,000	7,758,666	135,835,119	6,087,021	96,977,223	3,918,128	8,498,195	154,554	370,386	1,475,667	3,019,823	307,911	90,302
\$20,000 under \$25,000	8,479,844	190,630,264	7,222,451	151,698,627	4,142,635	7,174,166	175,887	681,924	1,356,713	2,965,538	573,743	233,027
\$25,000 under \$30,000	7,876,771	216,461,259	6,996,306	177,055,115	3,951,928	6,076,371	165,884	851,155	1,355,552	2,652,854	850,889	309,695
\$30,000 under \$40,000	12,881,191	447,341,579	11,612,549	370,103,485	7,737,527	11,667,784	320,684	2,044,820	2,729,235	5,372,192	2,292,728	921,013
\$40,000 under \$50,000	9,739,055	435,466,440	8,871,218	359,863,470	6,859,199	11,466,445	392,784	2,376,663	2,696,727	5,702,915	2,551,424	1,159,430
\$50,000 under \$75,000	15,146,748	922,918,536	13,778,340	748,129,446	12,201,397	23,276,044	889,639	4,245,054	5,594,914	13,749,664	5,645,018	2,886,969
\$75,000 under \$100,000	6,445,155	563,142,160	5,851,076	438,353,591	5,858,592	13,194,864	610,878	4,714,056	3,265,206	11,476,108	2,864,253	1,857,983
\$100,000 under \$200,000	5,374,164	707,310,957	4,793,128	500,233,273	5,101,921	22,326,916	948,209	8,924,176	3,650,267	21,869,873	2,378,329	2,343,146
\$200,000 under \$500,000	1,400,848	404,056,325	1,182,226	234,908,261	1,368,274	15,712,179	489,140	8,530,286	1,169,111	16,774,297	620,066	1,414,749
\$500,000 under \$1,000,000	261,529	176,546,923	222,350	85,545,925	258,327	7,714,522	129,498	4,135,887	238,632	7,838,530	128,900	701,525
\$1,000,000 or more	144,335	423,064,554	122,254	123,720,551	143,503	21,764,761	91,520	9,507,207	136,605	20,167,049	77,517	1,627,343
<b>Nontaxable returns, total.....</b>	<b>28,950,791</b>	<b>204,752,879</b>	<b>23,665,479</b>	<b>208,795,189</b>	<b>7,311,332</b>	<b>12,072,381</b>	<b>253,653</b>	<b>1,905,759</b>	<b>2,294,211</b>	<b>4,753,973</b>	<b>702,027</b>	<b>464,361</b>

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Alimony received		Business or profession				Sales of capital assets reported on Schedule D			
			Net income		Net loss		Taxable net gain		Taxable net loss	
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
All returns, total.....	413,109	4,965,883	12,701,731	210,585,238	4,235,845	23,844,022	19,765,289	364,823,909	4,474,823	8,745,642
No adjusted gross income .....	556	3,956	110,993	1,324,107	311,165	5,275,244	154,722	6,052,898	185,528	435,498
\$1 under \$5,000 .....	22,258	64,022	977,901	2,696,565	124,192	651,754	1,478,383	1,678,706	199,000	309,267
\$5,000 under \$10,000 .....	38,148	242,589	1,407,188	8,276,768	169,575	821,061	924,458	2,201,549	234,941	463,772
\$10,000 under \$15,000 .....	55,640	365,220	1,227,182	9,940,586	261,062	1,235,699	995,425	2,584,976	262,034	536,481
\$15,000 under \$20,000 .....	49,118	327,866	1,003,279	10,170,196	293,048	1,320,609	1,000,518	3,132,558	245,602	475,884
\$20,000 under \$25,000 .....	35,278	272,160	801,651	8,381,516	255,350	925,632	920,639	3,126,973	240,604	394,296
\$25,000 under \$30,000 .....	46,420	485,897	735,194	7,426,364	254,075	1,145,160	885,257	3,025,143	229,543	433,832
\$30,000 under \$40,000 .....	65,198	787,967	1,327,656	14,918,077	503,058	1,825,068	1,763,427	6,123,118	399,001	764,214
\$40,000 under \$50,000 .....	33,380	419,488	1,088,526	14,973,208	406,565	1,561,125	1,803,804	7,372,953	363,712	728,700
\$50,000 under \$75,000 .....	33,525	705,553	1,843,882	29,740,274	834,079	3,181,731	3,622,625	20,605,638	760,783	1,389,168
\$75,000 under \$100,000 .....	**33,257	**1,255,520	846,855	19,078,955	388,860	1,711,076	2,204,737	18,438,787	496,267	992,515
\$100,000 under \$200,000 .....	**	**	937,173	41,217,850	320,963	1,807,215	2,741,358	45,265,420	604,226	1,214,473
\$200,000 under \$500,000 .....	**	**	318,244	28,080,517	88,569	956,432	949,130	49,579,908	197,234	461,202
\$500,000 under \$1,000,000 .....	329	35,644	50,525	7,327,209	15,974	420,720	200,891	32,263,580	38,122	97,446
\$1,000,000 or more .....	**	**	25,482	7,033,045	9,311	1,005,498	119,915	163,376,702	18,223	48,894
Taxable returns, total.....	320,572	4,473,444	9,152,012	185,478,766	3,432,016	16,103,193	18,429,944	356,580,182	3,720,240	7,179,203
No adjusted gross income.....	7	*506	1,490	88,293	1,108	134,332	2,515	1,993,977	897	2,503
\$1 under \$5,000 .....	-	-	48,302	62,048	*3,713	*2,741	1,187,484	1,200,625	29,091	19,089
\$5,000 under \$10,000 .....	*9,594	*59,547	311,129	1,833,685	65,823	284,086	579,620	1,468,744	69,449	114,477
\$10,000 under \$15,000 .....	38,050	300,327	512,938	3,794,834	147,491	687,287	743,566	1,938,303	144,793	285,764
\$15,000 under \$20,000 .....	33,890	235,495	572,645	5,479,668	208,096	868,880	860,884	2,562,637	192,332	384,103
\$20,000 under \$25,000 .....	29,325	221,913	600,320	5,826,191	200,943	740,014	842,747	2,858,568	210,961	331,139
\$25,000 under \$30,000 .....	44,022	451,746	693,575	6,722,439	248,242	1,090,801	867,745	2,889,838	215,010	395,830
\$30,000 under \$40,000 .....	65,198	787,967	1,308,297	14,551,738	499,293	1,810,967	1,739,397	5,855,161	388,564	737,569
\$40,000 under \$50,000 .....	33,380	419,488	1,084,155	14,800,301	403,073	1,526,906	1,787,206	7,144,921	361,302	722,393
\$50,000 under \$75,000 .....	33,525	705,553	1,841,951	29,666,686	831,347	3,155,186	3,611,876	20,389,758	757,834	1,382,139
\$75,000 under \$100,000 .....	**33,251	**1,255,258	846,232	19,027,614	388,834	1,709,197	2,199,538	18,335,618	492,921	984,065
\$100,000 under \$200,000 .....	**	**	936,914	41,207,260	320,345	1,795,550	2,738,125	45,161,347	603,789	1,213,380
\$200,000 under \$500,000 .....	**	**	318,100	28,070,961	88,473	950,169	948,631	49,477,619	197,018	460,597
\$500,000 under \$1,000,000 .....	329	35,644	50,496	7,323,229	15,944	417,113	200,779	32,189,863	38,082	97,334
\$1,000,000 or more .....	**	**	25,466	7,023,817	9,291	929,964	119,830	163,113,204	18,198	48,821
Nontaxable returns, total.....	92,537	492,439	3,549,719	25,106,472	803,829	7,740,829	1,335,345	8,248,727	754,583	1,566,438

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Sales of capital assets reported on Schedule D--continued											
	Short-term capital gain			Short-term capital loss			Short-term loss carryover			Short-term gain from other forms (2119, 4797, etc.)		
	Number of returns (23)	Amount (24)	Number of returns (25)	Amount (26)	Number of returns (27)	Amount (28)	Number of returns (29)	Amount (30)	Number of returns (31)	Amount (32)	Number of returns (33)	Amount (34)
<b>All returns, total.....</b>	<b>5,361,943</b>	<b>37,288,962</b>	<b>3,225,743</b>	<b>41,287,212</b>	<b>785,335</b>	<b>24,707,296</b>	<b>159,039</b>	<b>2,216,697</b>	<b>84,077</b>	<b>864,940</b>	<b>605,437</b>	<b>10,603,682</b>
No adjusted gross income	49,423	607,343	100,389	4,481,255	59,868	3,449,432	7,198	44,641	4,864	75,148	11,344	301,077
\$1 under \$5,000	213,585	142,831	110,884	717,362	32,843	568,590	*1,367	*6,843	*1,566	*8,378	9,587	6,241
\$5,000 under \$10,000	165,127	229,036	119,478	1,070,993	31,712	699,481	*2,896	*2,505	-	-	17,594	5,758
\$10,000 under \$15,000	221,883	315,561	138,259	1,072,608	32,208	663,272	*4,560	*5,935	*3,735	*3,245	20,860	13,610
\$15,000 under \$20,000	227,753	338,285	126,452	770,221	34,081	542,744	12,281	9,438	*3,605	*6,590	22,254	17,576
\$20,000 under \$25,000	201,083	378,562	124,714	1,002,907	23,004	700,595	*2,997	*13,208	*1,460	*1,728	13,202	23,946
\$25,000 under \$30,000	215,664	448,572	116,952	1,231,319	46,338	962,285	*4,714	*52,016	*1,596	*12,825	14,575	10,821
\$30,000 under \$40,000	426,653	715,338	233,027	1,880,625	61,981	1,065,205	13,497	19,865	7,252	30,476	35,986	51,159
\$40,000 under \$50,000	505,264	1,006,238	219,598	1,426,589	54,020	809,502	9,711	81,235	*1,159	*6,197	47,129	72,051
\$50,000 under \$75,000	926,121	2,582,195	531,352	4,532,097	99,330	2,730,777	33,239	50,357	14,292	35,297	69,205	238,804
\$75,000 under \$100,000	643,585	2,103,047	437,823	3,408,832	90,724	2,150,904	14,834	42,643	**26,348	**128,584	55,426	190,016
\$100,000 under \$200,000	971,654	5,870,916	597,292	6,255,094	122,498	3,958,650	25,250	218,007	-	-	128,482	571,715
\$200,000 under \$500,000	422,456	5,906,973	258,143	5,314,524	68,448	3,208,490	15,254	235,295	7,043	66,059	90,637	1,035,673
\$500,000 under \$1,000,000	104,222	3,416,950	67,256	2,459,457	18,210	1,160,101	5,314	199,388	4,070	79,815	34,437	844,497
\$1,000,000 or more	67,472	13,229,115	44,123	5,663,330	11,070	2,037,269	5,929	1,195,320	7,087	410,190	34,717	7,220,735
<b>Taxable returns, total.....</b>	<b>5,032,366</b>	<b>36,030,596</b>	<b>2,843,644</b>	<b>32,713,027</b>	<b>627,048</b>	<b>18,778,616</b>	<b>139,365</b>	<b>2,137,371</b>	<b>70,664</b>	<b>739,939</b>	<b>578,569</b>	<b>10,280,366</b>
No adjusted gross income	900	116,653	977	244,121	584	185,659	46	3,742	41	1,666	478	77,067
\$1 under \$5,000	142,947	91,726	38,852	32,921	*7,994	*7,839	-	-	-	-	*5,996	*5,179
\$5,000 under \$10,000	99,434	124,706	41,826	197,370	*5,139	*152,018	*1,237	*419	-	-	16,391	5,750
\$10,000 under \$15,000	171,964	220,396	82,806	496,268	10,295	325,446	*3,348	*5,360	*1,153	*453	17,331	12,182
\$15,000 under \$20,000	191,630	285,603	92,803	546,701	25,965	394,734	*8,768	*4,422	*1,119	*612	21,910	9,598
\$20,000 under \$25,000	174,564	294,707	112,727	782,735	19,848	525,960	*1,886	*13,144	*1,161	*1,205	11,969	23,885
\$25,000 under \$30,000	210,647	397,854	106,670	980,711	39,594	777,537	*3,218	*40,918	*1,553	*12,763	13,117	10,006
\$30,000 under \$40,000	417,214	671,990	222,740	1,689,535	58,732	993,791	13,454	19,626	6,248	21,133	33,369	50,828
\$40,000 under \$50,000	497,973	981,005	216,049	1,338,261	53,949	769,470	*8,592	*75,599	*1,156	*6,187	46,962	71,716
\$50,000 under \$75,000	923,063	2,518,115	526,594	4,376,132	97,923	2,637,139	32,630	88,909	13,774	18,601	67,675	231,409
\$75,000 under \$100,000	638,647	2,014,593	435,212	3,142,087	87,191	1,939,919	14,831	42,636	**26,293	**127,880	55,406	189,318
\$100,000 under \$200,000	969,593	5,855,689	596,804	6,148,902	122,286	3,876,837	24,897	215,517	-	-	128,351	567,331
\$200,000 under \$500,000	422,205	5,883,901	257,908	5,228,856	68,319	3,160,571	15,234	234,290	7,022	64,211	90,513	1,028,905
\$500,000 under \$1,000,000	104,166	3,405,426	67,198	2,260,323	18,184	1,154,853	5,305	198,415	4,065	79,239	34,410	841,297
\$1,000,000 or more	67,419	13,167,232	44,076	5,248,103	11,047	1,876,844	5,921	1,194,374	7,078	405,790	34,670	7,155,896
<b>Nontaxable returns, total.....</b>	<b>329,577</b>	<b>1,258,366</b>	<b>382,099</b>	<b>8,574,185</b>	<b>158,287</b>	<b>5,928,681</b>	<b>19,675</b>	<b>79,326</b>	<b>13,414</b>	<b>125,001</b>	<b>26,868</b>	<b>323,317</b>

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Sales of capital assets reported on Schedule D--Continued													
	Net short-term partnership/ S-corp loss		Long-term capital gain		Long-term capital loss		Long-term loss carryover		Long-term gain from other forms (2119, 4797, etc.)		Long-term loss from other forms (4684, 6781, and 8824)		Net long-term partnership/ S-corp gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
<b>All returns, total.....</b>	<b>235,651</b>	<b>2,060,566</b>	<b>18,854,864</b>	<b>341,335,816</b>	<b>3,456,193</b>	<b>58,011,569</b>	<b>1,772,205</b>	<b>48,931,207</b>	<b>2,774,253</b>	<b>80,933,881</b>	<b>66,897</b>	<b>1,129,496</b>	<b>1,403,020</b>	<b>62,024,985</b>
No adjusted gross income	5,071	202,898	162,145	6,154,878	143,067	7,662,553	96,356	6,539,143	75,931	3,370,770	5,284	112,223	18,769	1,467,593
\$1 under \$5,000	*4,207	*958	1,420,039	1,648,615	159,623	1,474,934	79,204	1,260,735	40,522	149,498	*1,566	*12,565	31,980	33,494
\$5,000 under \$10,000	*7,148	*57,200	895,409	2,195,008	190,400	2,035,154	98,828	1,763,646	114,012	347,479	-	-	53,206	97,524
\$10,000 under \$15,000	7,979	8,439	933,162	2,434,865	205,375	2,581,693	108,021	1,945,078	144,972	576,124	*3,735	*4,590	34,877	58,634
\$15,000 under \$20,000	*4,480	*20,811	943,166	2,886,325	199,176	2,413,613	87,859	1,790,137	152,087	649,379	*1,295	*23,033	30,636	138,238
\$20,000 under \$25,000	4,922	2,852	883,209	2,864,275	182,929	1,755,321	76,861	1,500,152	130,952	700,847	*1,460	*2,590	35,386	137,815
\$25,000 under \$30,000	9,050	20,279	812,155	2,816,329	192,867	2,489,367	84,610	2,203,996	144,254	662,453	*1,254	*14,896	33,674	181,149
\$30,000 under \$40,000	15,553	23,599	1,628,634	5,770,896	311,518	3,644,229	124,373	2,929,803	233,951	1,227,259	*6,387	*45,285	98,362	503,516
\$40,000 under \$50,000	6,543	11,352	1,692,100	6,783,108	283,548	3,198,766	146,440	2,505,687	177,109	1,249,860	**	**	100,191	438,577
\$50,000 under \$75,000	39,724	69,578	3,432,695	18,902,952	581,586	7,579,680	284,022	6,815,888	463,894	4,878,784	10,140	50,307	172,708	903,589
\$75,000 under \$100,000	25,989	21,405	2,136,009	17,145,988	358,905	5,283,697	184,537	4,392,131	307,094	3,875,109	8,576	55,249	191,855	1,005,479
\$100,000 under \$200,000	50,416	147,080	2,663,284	41,573,461	454,375	8,173,355	261,542	7,171,404	461,961	10,472,808	14,183	109,603	286,646	3,487,095
\$200,000 under \$500,000	30,837	174,507	933,833	45,927,371	149,359	5,051,048	101,537	4,167,668	215,043	11,699,950	*8,092	*200,177	193,560	6,377,062
\$500,000 under \$1,000,000	12,042	129,546	198,896	30,076,907	29,063	1,885,982	23,260	1,522,659	64,690	8,092,213	**	**	64,606	4,855,879
\$1,000,000 or more	11,692	1,170,063	120,127	154,154,836	14,400	2,782,177	14,754	2,423,078	47,781	32,981,328	4,925	498,979	56,562	42,339,340
<b>Taxable returns, total.....</b>	<b>214,049</b>	<b>1,740,470</b>	<b>17,584,516</b>	<b>332,582,581</b>	<b>2,884,588</b>	<b>43,713,830</b>	<b>1,437,875</b>	<b>36,723,383</b>	<b>2,461,184</b>	<b>77,126,937</b>	<b>54,261</b>	<b>947,120</b>	<b>1,314,254</b>	<b>60,632,556</b>
No adjusted gross income	165	13,403	2,475	1,958,686	792	468,059	758	483,832	1,495	921,826	27	1,780	1,106	622,944
\$1 under \$5,000	*2,399	*847	1,155,520	1,132,782	22,675	27,709	17,557	62,617	*9,665	*4,091	-	-	17,590	9,398
\$5,000 under \$10,000	*3,655	*14,579	558,884	1,375,673	60,605	390,888	26,609	322,114	35,464	95,231	-	-	29,659	72,013
\$10,000 under \$15,000	*6,668	*788	691,592	1,785,956	122,441	1,335,160	55,600	884,620	81,002	307,341	*1,153	*678	27,175	47,795
\$15,000 under \$20,000	*1,199	*18,146	815,463	2,353,566	169,533	1,580,928	71,477	1,085,110	119,741	478,892	*8	*16,891	27,788	93,448
\$20,000 under \$25,000	*4,883	*2,696	817,307	2,673,247	160,420	1,235,825	61,248	1,033,694	123,594	645,884	*1,161	*1,806	28,416	88,357
\$25,000 under \$30,000	*9,046	*18,401	794,215	2,700,094	182,778	2,000,626	75,997	1,765,561	133,557	594,483	*1,210	*14,803	32,477	178,536
\$30,000 under \$40,000	*10,854	*19,876	1,605,660	5,448,913	302,994	3,429,536	118,841	2,746,916	226,692	1,168,261	*5,382	*31,259	89,952	385,593
\$40,000 under \$50,000	*6,197	*6,791	1,675,944	6,534,842	281,207	3,153,477	144,425	2,439,946	174,208	1,173,203	**	**	98,480	418,074
\$50,000 under \$75,000	39,351	48,038	3,423,736	18,710,963	579,762	7,346,438	282,244	6,654,712	460,059	4,792,571	9,623	25,587	170,624	860,749
\$75,000 under \$100,000	24,945	16,000	2,131,536	17,087,031	354,836	5,063,600	183,405	4,183,756	306,872	3,867,999	8,576	55,249	190,650	994,237
\$100,000 under \$200,000	50,192	146,623	2,660,045	41,470,042	453,950	8,088,380	260,367	7,083,429	461,641	10,441,591	14,129	108,590	285,941	3,462,216
\$200,000 under \$500,000	30,789	169,672	933,315	45,801,748	149,184	4,993,574	101,379	4,110,382	214,822	11,652,342	*8,073	*197,344	193,332	6,347,652
\$500,000 under \$1,000,000	12,030	124,972	198,787	29,956,956	29,028	1,861,961	23,229	1,501,508	64,638	8,053,598	**	**	64,559	4,839,083
\$1,000,000 or more	11,677	1,139,639	120,035	153,592,082	14,383	2,737,668	14,739	2,365,188	47,734	32,929,635	4,917	493,133	56,506	42,212,462
<b>Nontaxable returns, total.....</b>	<b>21,603</b>	<b>320,095</b>	<b>1,270,348</b>	<b>8,753,235</b>	<b>571,605</b>	<b>14,297,738</b>	<b>334,331</b>	<b>12,207,824</b>	<b>313,069</b>	<b>3,806,945</b>	<b>12,636</b>	<b>182,376</b>	<b>88,766</b>	<b>1,392,429</b>

Footnotes at end of table



Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Net long-term partnership S-corp loss		Schedule D capital gain distributions		Sales of property other than capital assets			Total taxable IRA distributions			Pensions and annuities						
	Amount		Number of returns	Amount	Net gain		Number of returns	Amount	Number of returns	Amount	Total		Number of returns	Amount	Number of returns	Amount	Taxable
	(49)	(50)			(51)	(52)					(53)	(54)					
<b>All returns, total.....</b>	<b>384,116</b>	<b>2,033,242</b>	<b>14,968,696</b>	<b>45,131,642</b>	<b>876,913</b>	<b>6,321,177</b>	<b>867,689</b>	<b>7,781,579</b>	<b>6,214,044</b>	<b>55,182,520</b>	<b>20,948,184</b>	<b>382,935,981</b>	<b>19,496,575</b>	<b>259,711,251</b>			
No adjusted gross income	9,374	311,135	101,067	252,004	42,719	553,144	63,188	2,595,781	26,441	324,382	112,346	1,671,196	91,921	784,482			
\$1 under \$5,000	7,156	1,898	1,271,077	1,056,697	32,645	104,687	16,171	189,877	103,181	219,010	474,536	1,764,258	442,532	1,039,931			
\$5,000 under \$10,000	7,246	12,531	639,965	1,065,110	43,300	142,100	29,224	160,160	316,698	878,250	1,526,513	9,233,895	1,493,759	7,622,110			
\$10,000 under \$15,000	11,082	36,697	697,281	991,475	43,372	149,951	33,806	243,916	591,439	2,449,165	2,270,516	19,680,252	2,213,189	16,116,863			
\$15,000 under \$20,000	16,440	16,578	723,716	1,090,208	64,336	190,455	40,975	128,565	632,280	2,469,982	2,138,842	23,404,626	2,065,577	16,708,685			
\$20,000 under \$25,000	14,490	36,564	692,915	1,107,799	42,041	146,518	54,930	312,762	577,765	2,895,027	1,754,001	23,480,611	1,695,653	18,825,288			
\$25,000 under \$30,000	14,627	76,584	621,826	1,154,732	46,346	179,330	40,024	85,950	502,378	2,490,796	1,425,967	20,858,587	1,349,833	16,649,589			
\$30,000 under \$40,000	31,310	45,769	1,249,518	2,192,319	72,129	376,610	54,917	282,080	720,880	4,715,775	2,348,301	38,535,117	2,214,424	29,047,124			
\$40,000 under \$50,000	27,811	17,412	1,303,135	2,452,979	77,457	350,242	64,363	182,900	565,045	4,397,403	1,988,430	32,661,252	1,835,131	24,424,657			
\$50,000 under \$75,000	76,628	188,159	2,677,191	6,165,371	145,429	821,324	110,324	517,750	1,028,462	8,876,674	3,497,667	73,906,257	3,156,269	53,565,852			
\$75,000 under \$100,000	30,973	233,374	1,781,481	5,886,200	67,464	414,834	76,632	390,514	532,489	6,890,621	1,577,899	42,455,688	1,401,100	29,876,964			
\$100,000 under \$200,000	77,442	194,007	2,207,594	9,995,267	109,442	818,821	145,749	871,859	471,053	11,258,496	1,410,182	59,944,582	1,201,747	30,730,057			
\$200,000 under \$500,000	38,223	160,046	759,010	6,423,978	57,541	867,001	89,381	680,643	115,986	4,806,384	329,222	23,157,539	261,909	8,628,000			
\$500,000 under \$1,000,000	12,402	123,711	153,592	2,201,722	17,829	397,731	26,540	425,415	19,088	1,502,945	59,335	6,888,126	46,655	1,948,021			
\$1,000,000 or more	8,912	578,778	89,327	3,095,782	14,861	808,428	21,467	713,407	10,860	1,007,610	34,427	5,293,994	26,875	1,743,627			
<b>Taxable returns, total..</b>	<b>357,315</b>	<b>1,619,457</b>	<b>14,106,457</b>	<b>44,064,373</b>	<b>708,818</b>	<b>5,378,868</b>	<b>709,745</b>	<b>4,370,294</b>	<b>5,573,873</b>	<b>52,700,021</b>	<b>18,196,583</b>	<b>362,936,657</b>	<b>16,871,441</b>	<b>244,990,214</b>			
No adjusted gross income	159	45,300	780	13,350	1,078	102,381	464	81,549	600	20,453	544	33,793	479	19,475			
\$1 under \$5,000	*2,399	*133	1,061,536	923,485	*2,415	*489	-	-	-	-	26,962	76,858	26,962	51,066			
\$5,000 under \$10,000	*3,598	*4,671	413,839	796,881	*3,665	*8,780	*4,890	*2,571	135,756	385,302	603,731	4,190,985	588,273	3,256,621			
\$10,000 under \$15,000	*9,518	*14,162	545,085	828,043	19,708	68,551	17,228	53,722	360,299	1,585,628	1,509,505	13,362,685	1,469,367	11,024,023			
\$15,000 under \$20,000	*9,763	*11,266	640,651	1,015,577	46,114	124,434	20,523	36,695	583,532	2,225,104	1,818,372	20,513,681	1,768,114	16,891,318			
\$20,000 under \$25,000	14,415	36,381	647,502	1,053,615	34,726	119,928	43,892	233,700	547,346	2,737,530	1,642,176	22,169,805	1,595,632	17,929,136			
\$25,000 under \$30,000	*14,241	*14,670	609,609	1,136,174	44,011	170,544	38,514	77,939	497,649	2,449,321	1,396,953	20,495,497	1,322,042	16,433,320			
\$30,000 under \$40,000	31,145	44,980	1,235,932	2,153,985	70,621	369,389	53,171	263,413	712,107	4,675,481	2,326,986	38,261,197	2,193,110	28,786,197			
\$40,000 under \$50,000	27,646	16,556	1,295,705	2,426,003	76,066	310,111	63,598	155,352	562,632	4,384,731	1,971,929	32,523,077	1,822,171	24,326,370			
\$50,000 under \$75,000	76,601	170,012	2,674,631	6,154,377	144,405	812,028	108,336	449,257	1,025,382	8,854,329	3,494,067	73,710,250	3,152,674	53,460,068			
\$75,000 under \$100,000	30,966	233,271	1,774,189	5,862,338	67,406	412,903	76,614	388,213	532,474	6,889,482	1,573,152	42,351,659	1,346,353	29,786,398			
\$100,000 under \$200,000	77,401	192,892	2,205,420	9,985,367	108,451	814,903	145,286	845,346	470,252	11,180,103	1,409,476	59,929,825	1,201,045	30,716,127			
\$200,000 under \$500,000	38,176	155,114	758,754	6,421,241	57,475	862,596	89,276	673,149	115,924	4,803,283	329,028	23,142,828	261,740	8,622,142			
\$500,000 under \$1,000,000	12,387	122,112	153,537	2,200,624	17,813	394,323	26,511	421,379	19,077	1,502,154	59,299	6,881,232	46,624	1,944,955			
\$1,000,000 or more	8,900	557,846	89,289	3,093,313	14,842	807,509	21,443	688,010	10,853	1,007,118	34,403	5,293,284	26,853	1,743,000			
<b>Nontaxable returns, total.....</b>	<b>26,801</b>	<b>413,785</b>	<b>862,239</b>	<b>1,067,270</b>	<b>168,095</b>	<b>942,309</b>	<b>157,944</b>	<b>3,411,285</b>	<b>640,172</b>	<b>2,482,499</b>	<b>2,751,600</b>	<b>19,999,324</b>	<b>2,625,134</b>	<b>14,721,037</b>			

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Rent				Royalty				Farm rental			
	Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	
All returns, total.....	4,392,747	39,325,711	4,835,625	28,319,569	1,121,873	6,745,227	44,806	157,321	515,094	4,101,320	141,755	572,025
No adjusted gross income .....	79,512	917,253	155,317	2,153,725	20,989	147,958	**1,411	**12,509	5,188	28,286	3,022	66,589
\$1 under \$5,000 .....	100,691	252,913	79,236	389,786	46,065	40,270	**	**	10,110	24,027	*5,597	*12,812
\$5,000 under \$10,000 .....	204,964	684,017	187,169	890,514	44,419	138,409	*1,397	*1,527	26,543	80,301	*6,796	*32,249
\$10,000 under \$15,000 .....	311,229	1,261,537	232,102	1,032,178	63,664	109,406	*1,237	*119	56,675	199,692	*8,574	*32,169
\$15,000 under \$20,000 .....	307,185	1,288,367	252,800	1,090,027	68,093	156,175	*1,119	*8,335	57,785	277,585	14,885	20,098
\$20,000 under \$25,000 .....	272,006	1,074,129	279,389	1,238,739	76,310	127,276	*2,194	*12,158	31,972	135,890	**10,228	**41,430
\$25,000 under \$30,000 .....	244,280	1,160,347	256,701	1,220,607	48,430	97,497	*3	(Z)	35,667	280,440	*5,807	*9,882
\$30,000 under \$40,000 .....	450,118	1,991,596	496,787	2,400,422	116,238	444,553	*4,610	*1,664	**148,861	**1,051,138	13,499	41,634
\$40,000 under \$50,000 .....	410,389	1,980,205	487,259	2,409,524	86,063	169,204	*7,692	*975	38,413	485,764	12,855	28,131
\$50,000 under \$75,000 .....	739,658	4,647,264	983,693	5,196,745	162,332	546,330	**12,772	**92,833	**	**	37,735	175,145
\$75,000 under \$100,000 .....	393,995	3,793,451	570,457	3,274,634	117,285	372,820	**	**	43,858	454,108	8,281	54,743
\$100,000 under \$200,000 .....	558,144	7,219,024	622,463	4,443,882	161,403	1,018,701	9,964	14,535	47,327	795,262	13,319	41,479
\$200,000 under \$500,000 .....	229,528	6,440,969	174,989	1,688,228	72,026	1,156,514	2,408	10,666	12,697	196,827	**	**
\$500,000 under \$1,000,000 .....	58,175	3,012,558	36,880	458,124	21,009	565,581	**	**	**	**	737	9,224
\$1,000,000 or more .....	32,875	3,622,081	20,381	432,433	17,547	1,654,535	**	**	**	**	420	6,440
Taxable returns, total.....	3,806,551	36,490,073	4,231,484	23,827,725	973,835	6,287,086	42,053	143,328	458,061	3,894,609	123,799	434,159
No adjusted gross income .....	1,589	125,308	2,747	66,439	679	32,631	*446	*495	*58	*4,416	*4	*196
\$1 under \$5,000 .....	7,695	25,890	*6	*12	*11,158	*4,071	-	-	*1,240	*3,514	-	-
\$5,000 under \$10,000 .....	57,755	224,833	44,242	182,068	*4,877	*14,558	-	-	*9,158	*23,380	*1,237	*889
\$10,000 under \$15,000 .....	164,863	643,113	143,465	549,018	35,719	59,663	*1,237	*119	37,006	126,824	*6,265	*7,149
\$15,000 under \$20,000 .....	254,874	1,039,354	177,210	789,310	54,816	119,402	*1,119	*8,335	55,327	268,204	*13,416	*17,922
\$20,000 under \$25,000 .....	242,587	940,709	242,803	1,046,593	70,261	113,196	*2,160	*11,915	29,723	121,001	**10,225	**41,424
\$25,000 under \$30,000 .....	234,368	1,051,090	244,397	1,133,683	45,673	89,589	*3	(Z)	35,411	280,067	*5,807	*9,882
\$30,000 under \$40,000 .....	438,521	1,922,480	487,913	2,326,133	115,621	427,766	*4,267	*1,565	**148,856	**1,141,104	13,499	41,634
\$40,000 under \$50,000 .....	404,275	1,944,023	482,998	2,329,623	86,049	169,126	*7,692	*975	38,413	485,764	12,855	28,131
\$50,000 under \$75,000 .....	733,096	4,572,895	981,649	5,130,534	160,489	531,913	**12,766	**94,784	**	**	37,735	175,145
\$75,000 under \$100,000 .....	389,879	3,778,806	570,198	3,270,080	117,270	370,664	**	**	43,858	454,108	8,281	54,743
\$100,000 under \$200,000 .....	556,679	7,162,237	621,834	4,435,985	160,763	983,911	9,959	14,523	46,324	787,796	13,319	41,479
\$200,000 under \$500,000 .....	229,381	6,432,306	174,826	1,682,000	71,938	1,153,618	2,404	10,616	12,687	196,428	**	**
\$500,000 under \$1,000,000 .....	58,140	3,008,505	36,844	455,762	20,989	563,787	**	**	**	**	737	9,224
\$1,000,000 or more .....	32,848	3,618,524	20,351	430,486	17,533	1,653,191	**	**	**	**	420	6,440
Non taxable returns, total.....	586,197	2,835,638	604,141	4,491,844	148,038	458,141	2,753	13,993	57,033	206,711	17,956	137,867

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Total rental and royalty				Partnership and S Corporation				Estate and trust			
	Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns (75)	Amount (76)	Number of returns (77)	Amount (78)	Number of returns (79)	Amount (80)	Number of returns (81)	Amount (82)	Number of returns (83)	Amount (84)	Number of returns (85)	Amount (86)
All returns, total.....	5,524,218	49,348,666	4,651,822	26,982,831	3,917,860	213,559,410	2,114,623	45,236,146	458,164	9,015,799	49,971	881,707
No adjusted gross income	89,885	989,727	158,667	2,540,651	42,243	1,494,187	142,192	14,826,116	6,373	84,517	3,526	264,984
\$1 under \$5,000	147,541	303,890	81,724	389,216	82,001	206,072	61,296	576,171	15,945	38,796	*432	*5,884
\$5,000 under \$10,000	262,257	895,033	190,366	817,399	110,294	556,032	69,736	635,088	23,215	77,078	*1,199	*5,715
\$10,000 under \$15,000	402,695	1,560,329	232,015	1,006,236	131,884	791,659	98,097	658,538	17,824	94,902	-	-
\$15,000 under \$20,000	401,660	1,675,381	252,345	1,074,764	129,567	871,509	94,917	713,620	17,834	45,011	*3,161	*174
\$20,000 under \$25,000	356,219	1,311,383	274,555	1,180,362	117,893	1,036,145	95,857	515,020	29,935	89,236	*1,251	*3,967
\$25,000 under \$30,000	309,057	1,525,267	243,659	1,183,462	156,930	1,607,952	67,039	630,367	9,298	46,916	*2,365	*19,406
\$30,000 under \$40,000	571,607	2,817,412	501,918	2,345,180	287,914	2,621,342	162,073	1,223,110	27,120	118,466	*3,839	*6,502
\$40,000 under \$50,000	499,809	2,606,633	494,005	2,354,833	270,958	2,860,453	171,665	1,177,955	37,738	233,092	*4,499	*4,866
\$50,000 under \$75,000	916,061	5,707,875	1,005,101	5,321,822	637,413	8,960,986	337,622	2,376,074	67,999	597,481	4,005	31,699
\$75,000 under \$100,000	505,820	4,572,553	560,344	3,276,359	456,390	9,023,399	222,472	1,750,453	47,060	475,311	5,454	19,871
\$100,000 under \$200,000	683,260	8,861,234	532,653	3,450,606	828,256	29,165,897	360,784	4,383,134	89,521	1,436,533	12,544	54,569
\$200,000 under \$500,000	267,262	7,640,511	87,110	1,139,528	457,592	43,107,426	159,395	4,430,831	45,060	1,321,196	4,412	32,539
\$500,000 under \$1,000,000	68,392	3,632,849	22,981	458,541	128,174	30,109,896	42,142	2,620,574	12,702	916,280	1,509	54,241
\$1,000,000 or more	42,692	5,248,588	14,379	443,872	80,352	81,146,457	29,334	8,719,095	10,540	3,440,986	1,774	377,289
Taxable returns, total.....	4,791,924	45,996,614	4,045,474	22,381,730	3,625,094	210,873,552	1,735,828	28,353,747	426,772	8,853,633	42,492	599,479
No adjusted gross income	1,845	155,864	2,311	178,318	2,460	637,909	1,615	1,295,109	158	17,300	55	30,338
\$1 under \$5,000	18,503	23,781	*355	*8,742	43,279	42,753	*5,561	*4,030	*10,794	*20,797	-	-
\$5,000 under \$10,000	69,389	261,118	45,442	185,523	46,323	162,899	21,761	80,167	15,648	56,611	-	-
\$10,000 under \$15,000	223,026	827,894	143,993	525,945	80,478	489,465	35,902	138,811	12,163	84,228	-	-
\$15,000 under \$20,000	339,182	1,410,726	177,513	788,236	97,595	582,316	59,152	206,073	17,783	44,936	*3,161	*174
\$20,000 under \$25,000	318,845	1,155,779	241,327	1,041,062	88,936	798,372	84,838	444,445	25,172	84,100	*1,206	*804
\$25,000 under \$30,000	298,226	1,416,777	231,154	1,091,207	140,927	1,501,607	58,550	499,015	*9,249	*46,913	*1,254	*10,087
\$30,000 under \$40,000	559,449	2,733,780	493,397	2,279,821	276,091	2,472,074	154,731	999,856	26,771	117,841	*3,682	*6,502
\$40,000 under \$50,000	493,690	2,571,295	490,742	2,274,098	267,313	2,818,432	168,502	1,026,259	37,390	232,624	*4,490	*4,848
\$50,000 under \$75,000	908,691	5,620,673	1,002,721	5,260,520	633,988	8,864,953	334,290	2,244,715	67,987	597,274	*2,996	*17,536
\$75,000 under \$100,000	501,701	4,556,132	560,089	3,271,525	455,316	9,013,859	220,417	1,687,870	47,038	475,103	5,442	18,714
\$100,000 under \$200,000	681,304	8,762,757	532,139	3,447,660	826,474	29,144,971	360,102	4,279,224	88,378	1,399,409	12,534	54,486
\$200,000 under \$500,000	267,065	7,628,791	86,986	1,132,922	457,437	43,095,454	159,085	4,329,772	45,014	1,319,641	4,394	28,484
\$500,000 under \$1,000,000	68,346	3,627,365	22,954	453,915	128,142	30,104,884	42,063	2,559,873	12,696	915,979	1,506	51,175
\$1,000,000 or more	42,661	5,243,882	14,351	442,236	80,335	81,143,604	29,259	8,558,529	10,533	3,440,879	1,770	376,331
Non taxable returns, total.....	732,294	3,352,051	606,348	4,601,102	292,766	2,685,859	378,795	16,882,399	31,392	162,166	7,480	282,228

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Farm				Unemployment compensation		Social security benefits				Foreign-earned income exclusion	
	Net income		Net loss				Total		Taxable			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)
All returns, total.....	721,466	9,221,854	1,439,488	16,069,297	7,124,100	17,230,102	11,351,510	139,958,629	8,307,938	61,557,689	297,534	13,170,179
No adjusted gross income	18,044	201,682	109,717	3,101,184	14,663	31,514	76,351	866,807	1,441	3,267	55,819	1,812,193
\$1 under \$5,000	36,839	104,419	64,981	501,195	236,951	310,560	389,606	3,496,807	11,298	45,495	51,732	2,120,130
\$5,000 under \$10,000	67,957	272,600	82,565	714,081	799,394	1,552,089	731,962	7,544,392	6,623	28,557	20,196	813,504
\$10,000 under \$15,000	77,309	408,239	105,048	639,308	1,044,018	2,356,112	844,409	9,671,069	32,077	132,967	22,678	1,027,975
\$15,000 under \$20,000	60,293	532,408	102,746	923,127	924,508	2,352,557	760,519	9,184,720	106,226	170,617	11,253	615,344
\$20,000 under \$25,000	53,072	372,566	100,088	1,006,867	650,553	1,446,713	946,217	11,477,312	632,200	670,591	8,495	399,461
\$25,000 under \$30,000	53,309	524,252	99,462	595,071	598,559	1,581,869	975,022	11,808,989	896,957	1,762,818	*10,746	*289,656
\$30,000 under \$40,000	70,124	952,552	165,818	1,279,391	946,443	2,394,558	1,584,560	18,528,097	1,578,253	6,200,285	13,233	646,762
\$40,000 under \$50,000	60,808	868,813	148,820	1,254,078	604,563	1,546,641	1,178,155	13,762,729	1,178,155	8,003,260	17,984	581,196
\$50,000 under \$75,000	119,674	1,698,560	262,567	2,340,046	908,860	2,425,407	2,048,644	25,568,613	2,048,644	20,705,547	20,991	1,019,419
\$75,000 under \$100,000	46,771	852,270	67,327	747,228	**239,523	**717,703	798,000	11,543,106	798,000	9,804,410	16,291	906,405
\$100,000 under \$200,000	43,064	1,508,056	86,428	1,135,215	141,351	468,214	740,582	11,630,034	740,582	9,885,375	26,854	1,652,556
\$200,000 under \$500,000	10,354	590,334	31,124	906,404	13,316	40,842	216,290	3,736,531	216,290	3,176,003	16,380	995,575
\$500,000 under \$1,000,000	**3,849	**335,103	7,983	360,271	1,396	5,323	39,325	714,180	39,325	607,044	3,037	190,985
\$1,000,000 or more	**	**	4,814	565,830	**	**	21,866	425,245	21,866	361,453	1,844	119,018
Taxable returns, total.....	544,978	8,257,671	1,109,057	11,016,220	5,273,283	13,207,852	9,974,335	124,331,158	8,152,325	60,924,880	151,628	7,345,825
No adjusted gross income	51	11,395	407	33,770	*3	*7	122	1,952	*16	*218	*4	*242
\$1 under \$5,000	8,490	*4,929	*4,388	*5,161	*18,966	*8,598	27,422	166,603	-	-	-	-
\$5,000 under \$10,000	17,087	77,077	24,128	70,877	273,496	451,796	269,083	2,423,139	*2,318	*6,272	*3,363	*115,749
\$10,000 under \$15,000	38,598	191,215	44,185	244,213	526,601	1,149,507	572,471	5,878,578	28,890	99,716	11,068	392,923
\$15,000 under \$20,000	33,479	351,946	72,444	653,704	539,041	1,429,936	687,587	8,316,110	89,010	133,079	*5,620	*260,996
\$20,000 under \$25,000	42,619	310,467	93,015	942,510	480,796	1,056,688	892,134	10,747,116	590,947	630,179	*6,245	*339,948
\$25,000 under \$30,000	50,980	510,367	99,346	592,539	583,358	1,531,408	951,642	11,520,605	873,577	1,708,040	*10,390	*244,735
\$30,000 under \$40,000	69,271	951,240	162,551	1,239,124	944,579	2,389,387	1,561,945	18,271,416	*1,555,638	6,104,817	12,105	567,751
\$40,000 under \$50,000	60,724	865,900	148,807	1,252,951	603,481	1,538,755	1,166,832	13,639,039	1,166,832	7,914,478	17,984	581,196
\$50,000 under \$75,000	119,664	1,698,440	262,288	2,280,264	907,382	2,419,719	2,036,688	25,414,814	2,036,688	20,576,505	20,619	992,464
\$75,000 under \$100,000	46,767	851,805	67,320	745,896	**239,521	**717,689	793,212	11,480,235	793,212	9,750,972	16,275	904,354
\$100,000 under \$200,000	43,057	1,507,939	86,313	1,134,086	141,351	468,214	738,021	11,600,534	738,021	9,860,301	26,769	1,645,459
\$200,000 under \$500,000	10,343	590,237	31,088	901,960	13,311	40,825	216,034	3,732,484	216,034	3,172,563	16,324	991,290
\$500,000 under \$1,000,000	**3,847	**334,712	7,973	357,705	1,396	5,323	39,294	713,617	39,294	606,566	3,029	190,378
\$1,000,000 or more	**	**	4,806	561,460	**	**	21,849	424,916	21,849	361,173	1,835	118,340
Nontaxable returns, total.....	176,489	964,184	330,431	5,053,078	1,850,817	4,022,250	1,377,176	15,627,472	155,613	632,809	145,905	5,824,354

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Other income				Net operating loss		Gambling earnings		Total		Statutory adjustments		Moving expense adjustment	
	Net income		Net loss		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount										
					(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)
All returns, total.....	4,493,193	22,787,332	238,044	3,702,196	568,443	51,343,546	1,207,647	10,139,500	18,785,760	46,954,680	4,068,958	8,662,894	780,813	1,847,578
No adjusted gross income.....	41,510	441,569	10,576	535,439	306,366	46,043,331	7,063	33,640	189,348	489,712	19,702	37,745	7,717	21,015
\$1 under \$5,000.....	266,112	384,022	8,180	*58,776	48,566	443,409	32,995	42,746	1,053,081	534,081	100,202	152,932	16,066	25,415
\$5,000 under \$10,000.....	278,866	551,413	*2,520	*16,480	48,737	414,446	56,604	169,434	1,634,575	1,211,774	106,056	178,857	29,481	52,141
\$10,000 under \$15,000.....	274,824	687,796	12,642	99,548	34,607	292,021	79,450	237,705	1,660,823	1,738,571	274,682	498,203	31,386	50,577
\$15,000 under \$20,000.....	270,089	691,833	*4,699	*53,451	18,226	299,118	80,421	231,426	1,460,012	2,065,305	337,958	622,797	60,711	90,075
\$20,000 under \$25,000.....	270,953	779,145	*3,711	*28,250	14,856	143,378	72,037	205,459	1,274,354	2,010,948	418,515	791,481	42,958	54,106
\$25,000 under \$30,000.....	246,079	594,979	*10,061	*39,588	11,933	204,624	64,209	261,520	1,204,913	2,127,507	422,898	769,858	40,318	52,676
\$30,000 under \$40,000.....	443,139	954,035	21,350	160,335	27,337	489,506	143,233	495,977	2,132,977	3,627,111	720,068	1,423,243	109,309	170,063
\$40,000 under \$50,000.....	377,400	932,182	23,464	151,155	15,624	296,622	158,641	687,962	1,772,620	3,661,274	558,325	980,415	91,456	232,672
\$50,000 under \$75,000.....	839,299	2,564,705	47,494	285,804	17,905	293,592	237,898	1,598,237	2,697,708	6,479,633	490,356	1,259,374	165,295	372,887
\$75,000 under \$100,000.....	430,985	1,977,063	27,976	230,047	9,004	176,186	118,064	742,773	1,297,865	4,632,495	217,327	650,632	**161,810	**590,486
\$100,000 under \$200,000.....	461,413	3,094,907	37,918	799,399	7,879	482,539	115,333	1,782,353	1,587,479	9,490,683	290,866	911,709	**	**
\$200,000 under \$500,000.....	212,180	3,204,187	**24,767	**1,005,397	4,649	591,661	30,754	1,313,637	614,440	6,095,336	86,723	299,484	21,650	111,258
\$500,000 under \$1,000,000.....	49,011	1,796,277	**	**	1,499	333,393	7,109	845,760	127,696	1,643,865	17,206	59,031	2,657	24,208
\$1,000,000 or more.....	37,334	4,133,220	2,685	238,528	1,254	839,720	3,836	1,490,871	77,872	1,146,387	8,053	26,933	**	**
Taxable returns, total.....	3,927,346	20,910,079	214,664	3,001,941	135,636	13,360,120	1,045,153	9,392,435	14,725,334	43,229,931	3,792,566	8,152,199	714,791	1,714,801
No adjusted gross income.....	1,035	87,354	86	13,151	4,381	9,583,540	190	1,572	2,175	12,663	119	424	*118	*712
\$1 under \$5,000.....	129,363	165,199	*4,360	*225	*4	*382	*2,399	*3,219	103,349	54,513	31,936	44,819	-	-
\$5,000 under \$10,000.....	131,077	220,420	-	-	*7,006	*16,788	17,970	45,589	425,833	402,717	66,286	110,378	*15,592	*19,853
\$10,000 under \$15,000.....	160,683	412,986	*8,084	*48,217	11,509	95,097	36,170	93,305	807,692	981,667	219,770	390,289	22,310	32,526
\$15,000 under \$20,000.....	205,160	503,673	*3,526	*18,660	15,008	192,989	58,032	149,840	933,382	1,465,021	282,237	517,825	47,556	61,426
\$20,000 under \$25,000.....	223,972	551,885	*3,711	*28,250	10,891	115,297	61,029	169,071	1,037,264	1,663,734	393,320	736,994	38,246	47,827
\$25,000 under \$30,000.....	238,446	514,885	*9,705	*28,455	8,869	122,324	58,165	201,475	1,149,376	2,028,526	417,878	759,489	40,318	52,676
\$30,000 under \$40,000.....	438,249	940,147	21,350	160,335	22,036	315,593	142,123	494,590	2,111,397	3,571,774	717,534	1,413,891	108,190	168,946
\$40,000 under \$50,000.....	375,108	882,151	23,422	151,155	14,497	294,156	158,590	686,207	1,761,928	3,632,268	553,436	972,465	91,413	232,506
\$50,000 under \$75,000.....	836,433	2,527,347	47,132	283,809	17,819	282,065	235,771	1,496,527	2,692,286	6,465,493	490,068	1,258,633	164,937	372,416
\$75,000 under \$100,000.....	428,902	1,906,972	27,965	229,829	8,806	162,732	117,934	734,264	1,294,250	4,602,976	217,164	649,990	**161,808	**590,476
\$100,000 under \$200,000.....	460,649	3,081,345	37,894	798,639	7,782	475,254	115,285	1,778,655	1,586,785	9,478,915	290,876	911,678	**	**
\$200,000 under \$500,000.....	212,011	3,196,164	**24,748	**1,004,327	4,529	573,778	30,610	1,272,645	614,159	6,093,074	86,688	299,378	21,646	111,230
\$500,000 under \$1,000,000.....	48,969	1,793,986	**	**	1,467	321,724	7,069	822,900	127,627	1,642,923	17,202	59,021	2,657	24,208
\$1,000,000 or more.....	37,291	4,125,566	2,680	236,889	1,232	808,402	3,816	1,442,577	77,830	1,133,666	8,050	26,923	**	**
Nontaxable returns, total.....	571,847	1,877,253	23,380	700,255	432,607	37,983,426	162,494	747,065	4,060,427	3,724,750	276,392	510,495	66,022	132,777

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Statutory adjustments--continued														
Size of adjusted gross income	Deduction for self-employment tax		Payments to a Keogh plan		Penalty on early withdrawal of savings		Alimony paid		Self-employed health insurance deduction		Medical savings account deduction		Other adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)
All returns, total.....	13,513,228	14,868,362	1,189,981	10,237,623	918,302	234,237	623,646	6,311,455	3,284,842	3,869,842	16,912	22,454	118,629	884,074
No adjusted gross income	129,021	103,677	1,717	5,943	13,353	5,432	9,871	204,049	44,704	55,164	**	**	*6,735	*56,685
\$1 under \$5,000	907,604	202,768	*2,307	*4,361	41,761	3,537	5,241	40,263	97,172	81,113	-	-	*7,996	*23,690
\$5,000 under \$10,000	1,446,279	628,337	*5,678	*19,902	64,851	18,232	28,013	126,680	171,579	131,044	**119	**155	*2,356	*56,429
\$10,000 under \$15,000	1,298,744	787,454	14,866	26,792	108,672	15,227	20,732	103,938	237,115	202,391	**	**	*8,029	*53,123
\$15,000 under \$20,000	1,051,773	789,433	24,366	63,588	69,938	75,193	26,708	141,780	245,885	222,935	-	-	*7,551	*59,504
\$20,000 under \$25,000	815,520	703,547	25,348	57,078	63,715	18,859	25,422	144,992	205,555	204,887	*263	*526	*4,563	*35,471
\$25,000 under \$30,000	762,867	661,685	23,557	68,988	44,216	6,602	44,959	327,836	189,634	206,112	*961	*703	*5,901	*33,048
\$30,000 under \$40,000	1,347,635	1,239,001	54,690	197,413	110,661	16,229	**126,214	*685,471	361,916	368,298	*2,257	*5,808	*13,752	*31,509
\$40,000 under \$50,000	1,104,457	1,233,188	77,467	276,563	**318,387	**57,907	**	**	301,887	341,630	*2,824	*2,978	13,024	68,441
\$50,000 under \$75,000	1,945,818	2,453,781	218,065	963,070	**	**	113,875	749,462	496,014	564,138	*502	*334	**39,315	**279,204
\$75,000 under \$100,000	936,807	1,497,558	182,259	1,137,459	67,368	9,846	74,179	672,478	247,937	344,220	*1,117	*491	20,303	125,937
\$100,000 under \$200,000	1,134,274	2,464,471	332,847	3,502,411	**	**	98,663	1,463,736	396,905	597,807	**8,323	**10,436	7,337	136,649
\$200,000 under \$500,000	481,894	1,404,302	179,442	2,937,599	12,452	5,656	34,271	901,555	208,296	388,333	**	**	**	**
\$500,000 under \$1,000,000	93,281	371,565	**47,371	**976,455	1,757	791	9,665	363,238	48,954	98,333	402	740	1,070	50,320
\$1,000,000 or more	57,255	327,596	**	**	1,170	724	5,832	385,975	31,289	63,437	143	284	**	**
Taxable returns, total.....	9,883,639	12,915,730	1,159,849	10,152,379	775,804	205,131	581,726	5,950,542	2,736,157	3,339,154	16,792	22,298	99,974	761,550
No adjusted gross income	1,877	4,763	*38	*594	20	30	117	5,471	327	668	**	**	-	-
\$1 under \$5,000	46,672	4,720	-	-	*22,342	*1,048	-	-	-	-	-	-	*2,399	*3,926
\$5,000 under \$10,000	324,868	134,689	*1,244	*2,475	27,125	10,439	*10,720	*49,430	47,304	28,681	-	-	*1,119	*46,773
\$10,000 under \$15,000	531,782	307,669	*8,871	*14,745	57,417	9,450	18,060	88,457	118,645	84,618	**	**	*4,868	*53,047
\$15,000 under \$20,000	590,232	426,295	18,563	55,254	55,801	74,676	21,147	124,311	158,801	145,729	-	-	*7,551	*59,504
\$20,000 under \$25,000	605,253	504,283	17,528	47,953	58,124	11,800	24,311	139,216	158,220	152,903	*263	*526	*3,326	*22,233
\$25,000 under \$30,000	714,101	604,625	23,550	68,950	44,216	6,602	44,791	326,712	170,846	175,720	*961	*703	*5,901	*33,048
\$30,000 under \$40,000	1,328,214	1,210,296	54,344	190,525	110,652	16,228	**126,205	*684,909	355,243	359,542	*2,257	*5,808	*13,752	*31,509
\$40,000 under \$50,000	1,098,523	1,217,665	77,117	275,243	**318,374	**57,895	**	**	299,430	337,638	*2,824	*2,978	13,024	68,441
\$50,000 under \$75,000	1,940,841	2,441,851	218,065	963,070	**	**	113,866	749,090	495,422	563,693	*502	*334	**39,970	**266,506
\$75,000 under \$100,000	935,174	1,492,043	180,907	1,117,668	66,368	9,796	74,127	670,927	246,619	342,319	*1,117	*491	**	**
\$100,000 under \$200,000	1,133,966	2,464,027	332,840	3,502,313	**	**	98,657	1,463,254	396,869	597,744	2,873	4,190	6,994	126,142
\$200,000 under \$500,000	481,681	1,403,834	179,417	2,937,211	12,441	5,653	34,246	900,526	208,213	388,175	**	**	**	**
\$500,000 under \$1,000,000	93,233	371,436	**47,364	**976,378	1,754	790	9,652	362,506	48,938	98,309	**5,852	**6,965	1,070	50,320
\$1,000,000 or more	57,223	327,532	**	**	1,170	724	5,826	385,734	31,280	63,414	143	284	**	**
Nontaxable returns, total.....	3,629,589	1,952,632	30,132	85,244	142,498	29,106	41,920	360,913	548,685	530,688	*119	*156	18,655	122,524

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Foreign housing adjustment		Basic standard deduction		Additional standard deduction		Total itemized deductions		Exemptions		Taxable income		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount
	(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)
<b>All returns, total</b> .....	<b>654</b>	<b>16,361</b>	<b>84,844,302</b>	<b>428,362,726</b>	<b>11,136,379</b>	<b>13,333,199</b>	<b>36,624,595</b>	<b>620,810,172</b>	<b>241,279,259</b>	<b>627,825,050</b>	<b>99,314,519</b>	<b>3,429,109,165</b>	<b>99,225,503</b>	<b>739,482,029</b>
No adjusted gross income	-	-	-	-	-	-	-	-	1,601,519	4,224,933	-	-	612	67
\$1 under \$5,000	-	-	13,729,773	45,403,531	744,926	825,157	199,431	2,118,495	10,125,084	26,756,125	3,940,722	2,772,398	3,851,069	458,672
\$5,000 under \$10,000	-	-	12,997,247	61,563,721	1,664,841	1,819,185	414,525	4,274,987	17,592,579	47,639,605	6,582,933	14,136,948	6,576,945	2,150,484
\$10,000 under \$15,000	-	-	12,320,844	63,264,136	2,158,095	2,490,708	853,282	8,868,256	22,556,372	59,696,623	9,356,530	42,998,977	9,361,216	6,457,043
\$15,000 under \$20,000	-	-	10,194,715	54,160,637	1,617,244	2,014,339	1,195,929	13,070,009	21,313,924	56,425,519	10,426,797	76,955,681	10,427,881	11,518,168
\$20,000 under \$25,000	-	-	8,448,474	44,988,130	1,111,698	1,366,944	1,491,641	15,472,597	19,120,686	50,610,833	9,620,695	111,836,099	9,619,748	16,721,628
\$25,000 under \$30,000	-	-	6,307,723	33,750,058	747,738	913,857	1,749,407	17,989,452	15,597,685	41,291,640	7,969,307	128,101,288	7,970,070	19,165,447
\$30,000 under \$40,000	-	-	8,677,459	49,463,742	**2,796,435	**3,511,542	4,283,541	46,040,858	28,360,924	75,079,291	12,885,008	279,356,776	12,885,016	43,470,524
\$40,000 under \$50,000	-	-	5,185,497	31,152,834	**	**	4,602,356	54,229,208	23,849,402	63,149,135	9,752,878	288,610,900	9,752,885	47,172,159
\$50,000 under \$75,000	**	**	5,307,460	33,731,225	**	**	9,869,625	133,760,946	41,512,935	109,936,576	15,156,884	646,563,388	15,156,884	111,099,552
\$75,000 under \$100,000	**	**	1,042,972	6,763,444	290,012	383,974	5,411,599	93,477,912	18,540,204	49,097,837	6,443,777	404,479,370	6,444,130	80,541,463
\$100,000 under \$200,000	**561	**10,850	506,996	3,285,551	**	**	4,870,555	115,932,769	15,435,577	40,349,553	5,372,879	548,325,305	5,372,889	126,712,802
\$200,000 under \$500,000	**	**	89,075	564,219	**	**	1,312,659	54,586,168	4,111,718	3,567,380	1,400,366	345,717,075	1,400,406	99,147,456
\$500,000 under \$1,000,000	**	**	23,693	152,131	5,390	7,494	237,972	18,771,861	755,629	-	261,499	157,795,604	261,500	51,690,425
\$1,000,000 or more	92	5,512	12,375	79,367	**	**	132,072	42,276,653	400,021	-	144,242	381,459,356	144,252	123,176,140
<b>Taxable returns, total</b> .....	<b>646</b>	<b>16,148</b>	<b>56,790,477</b>	<b>295,327,562</b>	<b>8,640,660</b>	<b>10,351,561</b>	<b>34,643,372</b>	<b>585,074,238</b>	<b>182,627,070</b>	<b>472,640,571</b>	<b>93,442,061</b>	<b>3,409,491,958</b>	<b>93,456,850</b>	<b>736,521,074</b>
No adjusted gross income	-	-	-	-	-	-	-	-	12,646	33,422	-	-	536	58
\$1 under \$5,000	-	-	3,822,509	8,058,562	*12,644	*12,644	21,396	33,017	*21,664	*57,409	3,842,349	2,766,857	3,846,709	457,880
\$5,000 under \$10,000	-	-	6,044,502	24,146,888	622,279	624,832	99,469	475,358	3,573,731	9,458,695	6,146,039	13,891,784	6,146,381	2,113,400
\$10,000 under \$15,000	-	-	7,521,807	32,957,150	1,496,084	1,586,856	441,101	2,924,136	8,267,683	21,878,082	7,956,817	40,636,254	7,962,689	6,102,406
\$15,000 under \$20,000	-	-	7,026,737	34,200,627	1,571,608	1,958,540	728,768	5,747,244	10,205,067	27,013,815	7,755,953	66,932,299	7,758,274	10,014,347
\$20,000 under \$25,000	-	-	7,309,033	37,563,893	1,101,677	1,357,154	1,166,180	10,214,920	13,346,338	35,324,084	8,479,499	106,171,257	8,479,671	15,871,884
\$25,000 under \$30,000	-	-	6,236,531	33,314,267	744,577	908,799	1,632,449	15,430,948	14,805,781	39,197,188	7,874,831	127,624,128	7,875,594	19,093,920
\$30,000 under \$40,000	-	-	8,689,757	49,414,491	**2,796,388	*3,510,467	4,205,690	43,142,901	28,068,499	74,278,038	12,881,017	279,286,629	12,881,026	43,459,676
\$40,000 under \$50,000	-	-	5,177,152	31,096,481	**	**	4,561,899	52,615,415	23,889,959	62,728,853	9,739,002	288,271,686	9,739,009	47,121,288
\$50,000 under \$75,000	-	-	5,307,451	33,731,163	**	**	9,836,140	132,029,681	41,433,150	109,725,470	15,145,416	646,291,097	15,145,416	111,059,001
\$75,000 under \$100,000	**	**	1,042,966	6,763,403	290,012	383,974	5,401,841	92,484,602	18,520,915	49,046,727	6,443,547	404,476,057	6,443,899	80,540,932
\$100,000 under \$200,000	**553	**10,636	506,947	3,285,250	**	**	4,866,868	115,275,594	15,429,146	40,332,989	5,371,757	548,297,942	5,371,766	126,707,911
\$200,000 under \$500,000	**	**	89,031	563,951	**	**	1,311,817	54,293,002	4,109,632	3,565,798	1,400,170	345,678,318	1,400,207	99,136,659
\$500,000 under \$1,000,000	**	**	23,687	152,103	5,350	7,494	237,799	18,636,283	753,164	-	261,452	157,773,256	261,452	51,683,809
\$1,000,000 or more	92	5,512	12,368	79,332	**	**	131,955	41,771,138	399,697	-	144,213	381,394,394	144,222	123,157,903
<b>Non-taxable returns, total</b> .....	<b>*8</b>	<b>*214</b>	<b>26,053,825</b>	<b>133,035,164</b>	<b>2,495,720</b>	<b>2,981,638</b>	<b>1,981,223</b>	<b>35,735,934</b>	<b>58,652,189</b>	<b>155,184,479</b>	<b>5,872,458</b>	<b>19,617,207</b>	<b>5,768,653</b>	<b>2,960,955</b>

\* Estimate should be used with caution due to the small number of sample returns on which it is based

\*\* Data combined to avoid disclosure of information for specific taxpayers

(Z) Less than \$500

NOTE: Detail may not add to totals because of rounding

**Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income**  
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Dividends		State income tax refunds	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>All returns, total.....</b>	<b>0.04</b>	<b>0.15</b>	<b>0.17</b>	<b>0.27</b>	<b>0.39</b>	<b>1.17</b>	<b>1.77</b>	<b>2.15</b>	<b>0.68</b>	<b>1.21</b>	<b>0.92</b>	<b>1.13</b>
No adjusted gross income	2.43	1.30	4.46	5.09	3.15	3.44	16.32	9.44	5.03	5.31	11.35	12.50
\$1 under \$5,000	1.40	1.63	1.66	2.19	2.58	4.98	14.17	39.43	3.05	5.65	16.17	20.94
\$5,000 under \$10,000	1.43	1.45	1.66	1.79	2.51	4.98	13.12	27.96	3.80	6.18	12.24	16.51
\$10,000 under \$15,000	1.42	1.43	1.66	1.77	2.27	4.51	10.75	24.34	3.66	6.15	8.35	13.00
\$15,000 under \$20,000	1.53	1.54	1.75	1.86	2.33	5.02	11.41	21.89	3.64	6.96	7.08	9.25
\$20,000 under \$25,000	1.68	1.68	1.85	1.95	2.41	5.74	11.21	19.11	3.89	7.68	5.85	15.59
\$25,000 under \$30,000	1.86	1.87	2.01	2.13	2.53	6.20	11.72	36.80	4.06	8.02	5.27	6.85
\$30,000 under \$40,000	1.32	1.31	1.42	1.49	1.71	4.84	8.07	15.08	2.83	5.78	3.26	4.14
\$40,000 under \$50,000	1.35	1.36	1.45	1.54	1.69	5.71	7.23	16.04	2.79	6.33	3.04	4.17
\$50,000 under \$75,000	1.05	1.06	1.13	1.22	1.22	4.12	4.87	9.04	1.92	4.54	2.00	2.79
\$75,000 under \$100,000	1.44	1.45	1.57	1.70	1.57	5.87	5.57	9.69	2.35	5.67	2.62	3.95
\$100,000 under \$200,000	1.44	1.28	1.58	1.64	1.48	4.12	3.32	4.98	1.79	3.84	2.43	3.37
\$200,000 under \$500,000	1.32	1.13	1.52	1.64	1.34	3.18	2.27	3.37	1.47	3.02	2.22	3.08
\$500,000 under \$1,000,000	1.14	1.02	1.33	1.59	1.15	2.61	1.73	3.07	1.21	2.86	1.91	3.44
\$1,000,000 or more	0.88	0.39	1.03	0.61	0.88	0.64	1.29	0.92	0.92	0.91	0.89	0.98
<b>Taxable returns, total.....</b>	<b>0.25</b>	<b>0.17</b>	<b>0.32</b>	<b>0.29</b>	<b>0.43</b>	<b>1.23</b>	<b>1.80</b>	<b>2.18</b>	<b>0.72</b>	<b>1.24</b>	<b>0.94</b>	<b>1.15</b>
No adjusted gross income	22.58	1.56	23.02	10.22	18.14	3.33	18.01	23.10	11.47	4.76	28.91	16.14
\$1 under \$5,000	2.83	3.32	3.83	4.44	3.47	6.60	18.70	29.06	3.57	5.30	45.19	53.18
\$5,000 under \$10,000	2.32	2.35	2.60	2.76	3.62	7.54	17.02	33.27	5.05	7.23	22.01	33.03
\$10,000 under \$15,000	1.97	1.98	2.32	2.45	2.89	5.44	12.43	27.84	4.35	7.08	11.96	17.05
\$15,000 under \$20,000	1.96	1.96	2.30	2.46	2.63	5.28	12.44	24.31	3.94	7.54	8.74	11.19
\$20,000 under \$25,000	1.86	1.86	2.06	2.17	2.58	5.91	11.65	20.22	4.08	8.00	6.47	18.69
\$25,000 under \$30,000	1.89	1.89	2.04	2.16	2.57	6.26	11.96	39.34	4.12	7.92	5.38	7.03
\$30,000 under \$40,000	1.32	1.31	1.43	1.50	1.72	4.92	8.16	15.55	2.85	5.82	3.28	4.17
\$40,000 under \$50,000	1.36	1.36	1.45	1.54	1.70	5.79	7.30	16.52	2.81	6.39	3.05	4.20
\$50,000 under \$75,000	1.05	1.06	1.13	1.22	1.22	4.10	4.89	9.17	1.92	4.57	2.00	2.80
\$75,000 under \$100,000	1.45	1.45	1.57	1.70	1.57	5.92	5.60	9.72	2.35	5.71	2.63	3.96
\$100,000 under \$200,000	1.44	1.29	1.58	1.64	1.48	4.13	3.33	5.03	1.79	3.85	2.43	3.38
\$200,000 under \$500,000	1.32	1.13	1.52	1.64	1.34	3.20	2.27	3.38	1.47	3.03	2.22	3.09
\$500,000 under \$1,000,000	1.15	1.02	1.33	1.59	1.15	2.62	1.73	3.08	1.21	2.87	1.91	3.45
\$1,000,000 or more	0.88	0.39	1.03	0.61	0.88	0.64	1.29	0.92	0.92	0.92	0.89	0.98
<b>Non-taxable returns, total.....</b>	<b>0.81</b>	<b>1.32</b>	<b>0.97</b>	<b>1.20</b>	<b>1.68</b>	<b>3.58</b>	<b>8.72</b>	<b>12.76</b>	<b>2.80</b>	<b>5.29</b>	<b>5.25</b>	<b>6.47</b>

Footnotes at end of table



**Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**  
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Alimony received		Business or profession				Sales of capital assets reported on Schedule D			
			Net income		Net loss		Taxable net gain		Taxable net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
<b>All returns, total.....</b>	<b>5.62</b>	<b>7.68</b>	<b>0.60</b>	<b>1.16</b>	<b>1.73</b>	<b>2.34</b>	<b>0.83</b>	<b>0.67</b>	<b>1.96</b>	<b>2.11</b>
No adjusted gross income .....	78 06	52 07	7 38	6 83	3 87	5 05	6 15	3 18	6 38	6 61
\$1 under \$5,000 .....	25 62	29 03	3 83	5 60	9 62	14 10	3 09	4 64	9 70	10 74
\$5,000 under \$10,000 .....	17 64	33 38	3 12	3 85	9 02	11 98	4 22	5 26	8 89	9 24
\$10,000 under \$15,000 .....	15 27	19 37	3 30	4 21	7 82	10 61	4 33	5 64	8 50	8 88
\$15,000 under \$20,000 .....	17 82	19 33	3 80	5 10	7 90	10 75	4 43	6 08	9 13	9 86
\$20,000 under \$25,000 .....	19 67	24 63	4 28	5 88	8 54	10 70	4 64	6 37	9 31	10 17
\$25,000 under \$30,000 .....	16 83	21 98	4 46	6 39	8 57	11 98	4 74	6 57	9 67	10 50
\$30,000 under \$40,000 .....	14 25	16 92	3 23	4 82	6 29	8 46	3 37	4 66	7 49	8 41
\$40,000 under \$50,000 .....	18 14	23 35	3 58	5 64	7 05	9 76	3 31	4 68	7 72	8 73
\$50,000 under \$75,000 .....	20 79	24 20	2 74	4 21	4 95	7 76	2 36	3 41	5 29	5 90
\$75,000 under \$100,000 .....	--	--	4 02	5 58	7 14	11 76	2 92	4 15	6 61	7 48
\$100,000 under \$200,000 .....	--	--	2 91	3 24	6 56	8 03	2 09	2 51	4 55	4 80
\$200,000 under \$500,000 .....	--	--	2 74	2 93	6 04	8 08	1 67	2 39	4 00	4 22
\$500,000 under \$1,000,000 .....	33 50	77 09	2 94	4 26	5 53	9 20	1 41	2 24	3 42	3 55
\$1,000,000 or more .....	--	--	1 58	3 41	2 42	2 06	1 03	0 84	2 12	2 19
<b>Taxable returns, total.....</b>	<b>--</b>	<b>8.26</b>	<b>0.89</b>	<b>1.30</b>	<b>2.01</b>	<b>2.88</b>	<b>0.86</b>	<b>0.68</b>	<b>2.21</b>	<b>2.42</b>
No adjusted gross income .....	1 00	51 28	34 15	11 47	42 33	20 97	21 17	2 67	20 47	19 77
\$1 under \$5,000 .....	2 00	--	20 04	29 70	57 64	79 32	3 46	4 04	27 91	37 57
\$5,000 under \$10,000 .....	3 00	39 96	7 10	8 80	15 71	19 75	5 24	6 09	17 89	20 45
\$10,000 under \$15,000 .....	4 00	22 40	5 33	6 94	10 91	14 79	5 11	6 56	12 24	13 28
\$15,000 under \$20,000 .....	5 00	23 37	5 16	7 06	9 71	13 92	4 81	6 55	10 46	11 35
\$20,000 under \$25,000 .....	6 00	27 38	5 07	7 17	9 56	12 19	4 87	6 50	10 01	10 94
\$25,000 under \$30,000 .....	7 00	22 83	4 60	6 69	8 72	12 23	4 80	6 68	10 12	11 17
\$30,000 under \$40,000 .....	8 00	16 92	3 26	4 90	6 33	8 52	3 40	4 76	7 63	8 59
\$40,000 under \$50,000 .....	9 00	23 35	3 60	5 70	7 10	9 93	3 33	4 71	7 76	8 79
\$50,000 under \$75,000 .....	10 00	24 20	2 74	4 22	4 96	7 81	2 37	3 42	5 31	5 93
\$75,000 under \$100,000 .....	--	--	4 03	5 59	7 14	11 77	2 92	4 16	6 64	7 53
\$100,000 under \$200,000 .....	--	--	2 91	3 25	6 57	8 07	2 09	2 51	4 55	4 80
\$200,000 under \$500,000 .....	--	--	2 74	2 93	6 04	8 13	1 67	2 40	4 01	4 22
\$500,000 under \$1,000,000 .....	14 00	77 09	2 95	4 26	5 55	9 28	1 41	2 24	3 43	3 56
\$1,000,000 or more .....	--	--	1 58	3 42	2 43	2 23	1 03	0 84	2 13	2 19
<b>Nontaxable returns, total.....</b>	<b>12.22</b>	<b>19.67</b>	<b>1.64</b>	<b>2.50</b>	<b>3.53</b>	<b>4.09</b>	<b>3.40</b>	<b>3.53</b>	<b>4.31</b>	<b>4.31</b>

**Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**  
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Sales of capital assets reported on Schedule D--continued											
	Short-term capital gain		Short-term capital loss		Short-term loss carryover		Short-term gain from other forms (2119, 4797, etc.)		Short-term loss from other forms (4684, 6781, and 8824)		Net short-term partnership/ S-corp gain	
	Number of returns (23)	Amount (24)	Number of returns (25)	Amount (26)	Number of returns (27)	Amount (28)	Number of returns (29)	Amount (30)	Number of returns (31)	Amount (32)	Number of returns (33)	Amount (34)
<b>All returns, total</b> .....	<b>1.69</b>	<b>1.66</b>	<b>2.17</b>	<b>2.34</b>	<b>3.85</b>	<b>3.42</b>	<b>8.63</b>	<b>5.81</b>	<b>10.06</b>	<b>5.92</b>	<b>4.26</b>	<b>2.30</b>
No adjusted gross income	12 78	9 28	8 59	5 59	10 12	6 61	30 41	30 69	29 87	31 63	21 87	16 65
\$1 under \$5,000	8 40	14 61	12 18	20 25	20 94	22 85	90 83	70 28	77 39	72 75	35 27	55 88
\$5,000 under \$10,000	9 79	16 73	11 76	16 46	18 31	19 55	59 48	68 16	--	--	29 70	42 06
\$10,000 under \$15,000	8 83	16 99	11 68	14 71	21 12	20 22	49 94	63 70	54 10	64 43	29 26	79 71
\$15,000 under \$20,000	9 17	15 37	12 45	16 88	20 21	21 38	41 83	60 77	55 16	50 80	30 00	52 97
\$20,000 under \$25,000	9 61	17 53	12 66	16 19	21 07	20 96	55 38	87 05	78 75	57 89	29 21	62 95
\$25,000 under \$30,000	9 86	16 56	12 55	15 75	17 58	18 91	46 56	67 87	78 13	79 60	36 97	55 83
\$30,000 under \$40,000	6 84	11 25	9 41	13 43	16 50	16 46	33 64	39 00	37 61	45 69	19 89	37 14
\$40,000 under \$50,000	6 40	11 06	9 39	12 78	18 54	16 69	41 86	59 67	67 43	88 98	19 98	44 83
\$50,000 under \$75,000	4 72	8 18	6 18	12 68	11 56	19 18	23 78	35 77	35 71	40 96	15 04	28 01
\$75,000 under \$100,000	5 56	9 04	6 95	9 59	14 17	12 81	22 42	35 96	--	--	16 39	32 24
\$100,000 under \$200,000	3 62	6 03	4 34	6 01	8 54	8 34	20 20	28 45	--	--	9 39	20 15
\$200,000 under \$500,000	2 58	5 27	3 42	5 24	6 80	7 46	12 95	26 52	13 56	24 23	5 18	13 76
\$500,000 under \$1,000,000	2 15	4 77	2 55	4 68	5 00	8 36	9 71	20 07	10 97	19 23	3 64	9 44
\$1,000,000 or more	0 94	1 15	2 50	1 34	2 43	2 74	2 87	3 69	2 79	2 91	1 30	1 18
<b>Taxable returns, total</b> .....	<b>1.75</b>	<b>1.69</b>	<b>2.34</b>	<b>2.74</b>	<b>4.43</b>	<b>4.19</b>	<b>9.23</b>	<b>5.97</b>	<b>11.07</b>	<b>5.73</b>	<b>4.38</b>	<b>2.32</b>
No adjusted gross income	16 95	6 97	19 08	10 12	23 34	12 10	15 75	15 27	18 39	3 72	26 85	10 08
\$1 under \$5,000	9 57	16 94	19 77	35 50	49 76	55 41	--	--	--	--	44 69	64 43
\$5,000 under \$10,000	12 55	23 81	19 64	38 17	47 08	47 85	99 96	99 96	--	--	31 03	42 11
\$10,000 under \$15,000	10 13	21 11	15 73	22 75	30 63	31 63	57 85	70 15	96 26	82 07	33 22	88 54
\$15,000 under \$20,000	9 98	17 49	14 46	20 15	24 34	25 00	46 05	73 26	99 96	99 96	30 45	55 09
\$20,000 under \$25,000	10 23	15 91	13 48	18 53	22 98	25 09	65 44	87 47	96 38	76 51	30 85	63 11
\$25,000 under \$30,000	10 05	17 39	13 45	17 88	19 33	21 61	57 87	84 77	80 27	79 99	40 12	59 86
\$30,000 under \$40,000	6 96	11 70	9 68	14 24	17 14	17 30	33 75	39 46	40 62	59 42	20 89	37 38
\$40,000 under \$50,000	6 48	11 29	9 52	13 35	18 56	17 34	45 49	63 68	67 60	89 11	20 05	45 04
\$50,000 under \$75,000	4 74	8 09	6 23	13 10	11 68	19 82	24 19	36 34	36 95	32 10	15 30	28 80
\$75,000 under \$100,000	5 58	8 93	6 99	9 78	14 61	13 04	22 42	35 97	--	--	16 40	32 36
\$100,000 under \$200,000	3 63	6 04	4 35	6 10	8 55	8 49	20 44	28 76	--	--	9 40	20 31
\$200,000 under \$500,000	2 58	5 29	3 43	5 33	6 81	7 58	12 96	26 63	13 60	24 93	5 18	13 85
\$500,000 under \$1,000,000	2 15	4 78	2 55	5 08	5 01	8 40	9 73	20 16	10 98	19 37	3 64	9 47
\$1,000,000 or more	0 94	1 15	2 51	1 44	2 43	2 97	2 87	3 69	2 79	2 94	1 30	1 19
<b>Nontaxable returns, total</b> .....	<b>6.94</b>	<b>9.77</b>	<b>6.03</b>	<b>4.59</b>	<b>7.78</b>	<b>5.70</b>	<b>24.60</b>	<b>22.42</b>	<b>23.96</b>	<b>23.01</b>	<b>17.60</b>	<b>15.63</b>

Footnotes at end of table

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

Sales of capital assets reported on Schedule D--continued														
Size of adjusted gross income	Net short-term partnership/ S-corp loss		Long-term capital gain		Long-term capital loss		Long-term loss carryover		Long-term gain from other forms (2119, 4797, etc.)		Long-term loss from other forms (4684, 6781, and 8824)		Net long-term partnership/ S-corp gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total.....	7.30	4.13	0.85	0.69	2.24	2.00	2.85	2.36	2.05	2.05	11.07	6.60	2.90	1.19
No adjusted gross income	35.32	15.11	6.05	3.14	7.44	4.82	8.21	4.83	8.27	4.76	28.98	31.53	14.56	4.82
\$1 under \$5,000	50.38	69.62	3.14	5.04	10.70	13.90	13.34	15.96	17.40	22.55	77.39	72.75	22.18	31.46
\$5,000 under \$10,000	40.79	62.32	4.29	6.21	9.82	11.31	12.21	12.79	11.96	16.28	--	--	16.96	22.71
\$10,000 under \$15,000	49.11	90.71	4.44	5.81	9.71	10.50	12.85	12.74	9.62	13.23	54.10	67.50	19.69	29.49
\$15,000 under \$20,000	75.51	88.08	4.56	6.27	10.04	11.44	14.14	13.79	10.41	12.26	86.92	71.00	21.21	37.59
\$20,000 under \$25,000	48.49	88.64	4.73	6.43	10.72	13.18	14.63	14.91	10.67	13.77	78.75	57.88	20.56	39.73
\$25,000 under \$30,000	45.46	47.65	4.90	6.97	10.67	10.93	14.18	12.04	10.44	15.66	95.67	98.59	21.04	35.29
\$30,000 under \$40,000	38.44	67.60	3.49	4.96	8.39	11.66	12.08	13.97	8.08	11.36	--	--	12.41	18.00
\$40,000 under \$50,000	55.35	66.94	3.41	4.84	8.71	10.19	11.56	11.87	8.24	12.07	--	--	13.94	19.78
\$50,000 under \$75,000	23.02	33.15	2.42	3.52	5.99	6.63	8.17	8.23	5.81	8.20	40.25	43.01	9.99	14.10
\$75,000 under \$100,000	23.95	55.60	2.96	4.26	7.80	8.13	10.30	9.29	7.13	9.15	41.31	53.76	9.83	17.18
\$100,000 under \$200,000	14.44	27.08	2.11	2.56	5.16	5.98	6.18	6.78	4.41	5.60	18.19	22.55	6.07	8.59
\$200,000 under \$500,000	8.14	16.30	1.67	2.46	4.53	5.46	5.20	6.40	3.18	4.83	--	--	3.49	7.35
\$500,000 under \$1,000,000	6.32	12.45	1.41	2.32	3.86	6.77	4.51	7.34	2.63	5.27	--	--	2.62	5.51
\$1,000,000 or more	2.19	2.57	1.03	0.89	2.36	2.39	2.20	2.63	2.27	3.78	3.67	3.30	0.98	0.72
Taxable returns, total.....	7.58	4.01	0.88	0.71	2.52	2.45	3.27	2.82	2.19	2.14	12.46	6.44	2.99	1.21
No adjusted gross income	23.32	10.08	21.46	3.01	22.71	6.76	17.73	6.62	31.41	3.05	27.79	5.22	17.13	4.63
\$1 under \$5,000	70.68	78.36	3.52	4.14	29.83	29.66	29.71	62.19	35.33	40.98	--	--	29.70	42.09
\$5,000 under \$10,000	57.72	89.96	5.33	6.13	19.39	24.91	27.95	28.81	20.96	26.39	--	--	21.79	26.28
\$10,000 under \$15,000	56.20	74.46	5.26	6.67	13.45	15.55	19.05	19.56	13.43	18.04	96.26	82.06	22.91	33.31
\$15,000 under \$20,000	99.96	99.96	4.94	6.74	11.09	13.63	16.21	16.87	11.57	14.08	93.77	93.77	22.58	38.84
\$20,000 under \$25,000	48.87	93.75	4.94	6.72	11.54	15.82	16.71	18.37	11.10	14.62	96.38	76.50	23.57	34.80
\$25,000 under \$30,000	45.48	52.52	4.97	7.08	11.06	11.74	15.01	13.14	10.86	16.74	99.05	99.21	21.54	35.78
\$30,000 under \$40,000	45.55	79.37	3.53	4.95	8.54	12.22	12.52	14.71	8.26	11.78	--	--	12.87	19.82
\$40,000 under \$50,000	58.19	90.06	3.43	4.85	8.78	10.33	11.70	12.14	8.34	12.22	--	--	14.14	20.52
\$50,000 under \$75,000	23.22	36.34	2.43	3.54	6.01	6.80	8.21	8.40	5.85	8.33	42.23	34.96	10.09	14.57
\$75,000 under \$100,000	24.63	67.11	2.97	4.27	7.84	8.47	10.35	9.75	7.14	9.16	41.31	53.76	9.88	17.36
\$100,000 under \$200,000	14.51	27.16	2.11	2.57	5.16	6.03	6.20	6.85	4.42	5.62	18.26	22.76	6.08	8.65
\$200,000 under \$500,000	8.16	16.76	1.67	2.46	4.53	5.52	5.21	6.49	3.19	4.85	--	--	3.49	7.39
\$500,000 under \$1,000,000	6.32	12.90	1.41	2.33	3.87	6.85	4.52	7.45	2.63	5.29	--	--	2.62	5.53
\$1,000,000 or more	2.20	2.64	1.03	0.89	2.36	2.43	2.20	2.69	2.28	3.78	3.67	3.34	0.98	0.72
Nontaxable returns, total.....	26.47	15.23	3.44	3.42	4.94	3.86	5.74	4.20	6.18	5.12	23.91	23.46	11.78	7.56

Footnotes at end of table

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Net long-term partnership S-corp loss		Schedule D capital gain distributions		Sales of property other than capital assets				Total taxable IRA distributions		Pensions and annuities			
	Number of returns	Amount	Number of returns		Net gain		Net loss		Number of returns	Amount	Total		Taxable	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount		
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)
All returns, total.....	6.53	8.48	0.99	1.49	3.39	4.09	3.70	4.42	1.76	2.93	0.88	1.53	0.92	1.34
No adjusted gross income	26.44	25.60	8.64	11.70	9.36	7.06	9.68	8.50	15.64	15.29	8.66	16.75	8.69	11.00
\$1 under \$5,000	53.06	48.37	3.34	4.09	20.90	35.85	29.74	46.52	14.96	18.92	6.86	14.05	7.08	9.12
\$5,000 under \$10,000	40.73	57.64	5.01	6.34	19.41	26.25	19.56	37.09	8.54	11.41	3.96	5.72	4.01	4.95
\$10,000 under \$15,000	49.78	54.10	5.31	7.37	17.32	22.12	17.47	36.09	6.15	8.79	3.20	4.75	3.25	4.06
\$15,000 under \$20,000	37.09	57.32	5.37	7.59	15.28	22.10	17.91	31.40	6.05	8.94	3.25	5.52	3.30	4.20
\$20,000 under \$25,000	32.86	49.59	5.53	7.57	14.92	19.43	16.59	26.04	6.28	9.40	3.55	5.39	3.61	4.70
\$25,000 under \$30,000	40.79	79.80	5.73	8.87	16.27	25.94	20.52	33.44	6.63	9.79	3.87	5.70	3.97	5.32
\$30,000 under \$40,000	28.35	41.84	4.07	6.14	12.72	18.44	16.05	26.09	5.42	8.44	2.89	4.83	2.96	4.11
\$40,000 under \$50,000	24.96	33.04	3.97	5.98	11.85	23.14	16.20	24.50	6.01	9.30	3.07	5.04	3.18	4.55
\$50,000 under \$75,000	16.99	33.38	2.80	4.51	9.59	13.07	12.22	20.05	4.44	7.35	2.30	3.18	2.40	3.45
\$75,000 under \$100,000	25.34	37.69	3.32	6.25	14.75	23.85	15.80	19.83	6.18	9.77	3.42	4.39	3.59	5.12
\$100,000 under \$200,000	13.52	37.82	2.39	3.81	7.75	13.23	9.03	12.45	5.04	8.96	2.88	4.74	3.06	4.27
\$200,000 under \$500,000	8.06	16.13	1.93	3.76	5.76	11.29	5.09	9.76	4.96	8.55	2.99	11.25	3.28	5.82
\$500,000 under \$1,000,000	6.15	14.42	1.65	3.53	4.95	13.02	3.85	8.15	5.20	9.77	2.87	8.76	3.29	6.65
\$1,000,000 or more	2.79	3.39	1.34	1.79	2.00	3.81	1.73	2.41	9.19	5.36	1.40	3.47	1.58	3.38
Taxable returns, total.....	6.81	8.59	1.02	1.52	3.75	4.56	4.19	4.94	1.86	3.05	0.95	1.59	0.99	1.40
No adjusted gross income	11.70	10.00	17.52	9.32	43.19	8.77	16.01	11.97	70.54	30.14	25.70	16.34	28.14	17.63
\$1 under \$5,000	70.68	71.93	3.68	4.38	70.59	76.13	--	--	--	--	29.44	36.97	29.44	42.15
\$5,000 under \$10,000	57.70	79.93	6.05	7.37	56.88	69.02	49.93	64.11	13.59	18.42	6.58	10.15	6.68	8.12
\$10,000 under \$15,000	57.47	86.56	6.09	8.29	26.62	36.40	25.41	51.25	7.92	11.45	4.03	5.92	4.10	5.02
\$15,000 under \$20,000	50.09	80.00	5.74	7.94	17.55	28.86	22.77	33.54	6.34	9.48	3.56	5.71	3.60	4.46
\$20,000 under \$25,000	33.03	49.84	5.72	7.77	16.65	21.71	19.32	31.26	6.51	9.77	3.68	5.58	3.73	4.84
\$25,000 under \$30,000	41.85	56.91	5.81	8.97	16.81	27.10	21.11	36.16	6.68	9.93	3.92	5.76	4.02	5.36
\$30,000 under \$40,000	28.50	42.56	4.10	6.20	12.89	18.75	16.49	27.72	5.45	8.50	2.91	4.86	2.98	4.13
\$40,000 under \$50,000	25.10	34.62	3.98	6.01	11.97	23.01	16.38	26.44	6.03	9.33	3.08	5.06	3.19	4.57
\$50,000 under \$75,000	17.00	36.32	2.81	4.51	9.65	13.20	12.41	21.40	4.45	7.37	2.30	3.18	2.40	3.46
\$75,000 under \$100,000	25.35	37.71	3.33	6.27	14.77	23.96	15.81	19.94	6.18	9.78	3.42	4.40	3.59	5.13
\$100,000 under \$200,000	13.52	38.04	2.40	3.81	7.79	13.29	9.06	12.63	5.05	9.00	2.88	4.74	3.06	4.27
\$200,000 under \$500,000	8.07	16.64	1.93	3.76	5.77	11.35	5.10	9.87	4.97	8.56	2.99	11.26	3.28	5.83
\$500,000 under \$1,000,000	6.16	14.61	1.65	3.53	4.96	13.13	3.86	8.23	5.20	9.78	2.87	8.77	3.29	6.66
\$1,000,000 or more	2.79	3.52	1.34	1.79	2.00	3.81	1.73	2.49	9.20	5.36	1.40	3.47	1.58	3.38
Nontaxable returns, total.....	22.38	24.60	4.30	6.29	8.30	8.78	7.73	7.86	5.71	7.71	2.76	4.83	2.83	3.93

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Rent			Royalty				Farm rental				
	Net income		Net loss (includes nondeductible loss)	Net income		Net loss	Net income		Net loss			
	Number of returns	Amount		Number of returns	Amount		Number of returns	Amount				
			(63)			(64)			(65)	(66)	(67)	(68)
All returns, total.....	1.60	1.73	1.68	1.99	3.55	4.61	18.37	24.46	5.26	7.33	11.77	14.90
No adjusted gross income.....	8.46	6.73	6.55	6.93	15.73	12.40	**45.28	**23.09	31.29	24.58	43.65	48.01
\$1 under \$5,000.....	10.61	13.84	11.82	15.61	18.55	28.71	**	**	34.10	40.87	64.31	75.40
\$5,000 under \$10,000.....	7.82	9.84	8.25	11.61	18.01	44.21	89.24	95.71	23.02	28.07	55.82	75.59
\$10,000 under \$15,000.....	6.21	8.41	7.51	10.25	14.60	24.65	99.96	99.96	15.02	18.83	55.05	60.77
\$15,000 under \$20,000.....	6.62	9.13	7.24	9.75	15.70	25.24	99.96	99.96	**	**	**	**
\$20,000 under \$25,000.....	7.08	10.10	7.00	9.60	15.27	24.53	70.03	95.17	**	**	**	**
\$25,000 under \$30,000.....	7.50	9.92	7.57	9.90	20.30	29.50	82.54	82.54	20.36	23.94	43.58	58.35
\$30,000 under \$40,000.....	5.50	7.65	5.53	7.56	12.31	21.10	72.89	60.45	16.25	21.92	38.94	48.98
\$40,000 under \$50,000.....	5.86	8.72	5.68	7.32	14.69	33.58	**	**	19.25	23.84	40.44	48.34
\$50,000 under \$75,000.....	4.56	6.44	4.36	5.36	10.11	20.78	**	**	14.57	19.62	25.14	32.95
\$75,000 under \$100,000.....	6.01	7.49	5.95	7.34	12.63	24.52	**	**	20.19	26.85	42.46	45.49
\$100,000 under \$200,000.....	3.82	4.44	4.15	4.29	7.70	14.10	35.80	44.78	**	**	**	**
\$200,000 under \$500,000.....	3.08	4.23	3.82	5.18	5.65	14.41	22.73	48.32	**	**	**	**
\$500,000 under \$1,000,000.....	2.77	4.54	3.65	5.10	4.59	11.71	**	**	15.30	54.27	28.57	50.07
\$1,000,000 or more.....	1.38	1.81	1.83	2.86	1.89	3.33	**	**	6.64	15.82	9.88	8.90
Taxable returns, total.....	1.74	1.82	1.84	2.18	3.84	4.80	19.29	26.76	5.64	7.67	12.68	16.63
No adjusted gross income.....	30.78	19.44	46.43	12.98	30.35	22.57	96.87	57.15	59.43	57.04	--	--
\$1 under \$5,000.....	37.71	46.98	58.76	58.86	45.54	66.41	--	--	99.69	99.80	--	--
\$5,000 under \$10,000.....	15.33	19.89	18.09	23.88	49.55	64.47	--	--	45.25	49.70	99.96	99.96
\$10,000 under \$15,000.....	8.84	11.13	9.76	13.29	19.49	34.64	99.96	99.96	17.83	23.70	70.69	89.63
\$15,000 under \$20,000.....	7.44	10.07	8.80	11.79	17.05	27.52	99.96	99.96	**	**	**	**
\$20,000 under \$25,000.....	7.52	10.79	7.64	9.85	16.19	26.80	71.11	97.08	**	**	**	**
\$25,000 under \$30,000.....	7.71	10.37	7.77	10.33	21.26	31.61	82.54	82.54	20.49	23.97	43.58	58.35
\$30,000 under \$40,000.....	5.57	7.83	5.60	7.71	12.37	21.58	78.34	63.96	16.25	21.92	38.94	48.98
\$40,000 under \$50,000.....	5.92	8.85	5.73	7.46	14.70	33.59	**	**	19.25	23.84	40.44	48.34
\$50,000 under \$75,000.....	4.58	6.51	4.36	5.39	10.19	21.18	**	**	14.57	19.62	25.14	32.95
\$75,000 under \$100,000.....	6.02	7.51	5.96	7.35	12.63	24.66	**	**	20.19	26.85	42.46	45.49
\$100,000 under \$200,000.....	3.83	4.43	4.15	4.30	7.73	14.37	35.82	44.82	**	**	**	**
\$200,000 under \$500,000.....	3.08	4.24	3.82	5.20	5.66	14.45	22.77	48.55	**	**	**	**
\$500,000 under \$1,000,000.....	2.78	4.54	3.65	5.13	4.60	11.75	**	**	15.31	54.28	28.57	50.07
\$1,000,000 or more.....	1.38	1.81	1.83	2.88	1.89	3.33	**	**	6.65	15.82	9.88	8.90
Nontaxable returns, total.....	4.28	5.24	4.13	4.96	9.34	16.92	49.97	23.12	14.49	16.80	31.30	32.87

Footnotes at end of table

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Total rental and royalty			Partnership and S Corporation			Estate and trust					
	Net income		Net loss	Net income		Net loss	Net income		Net loss			
	Number of returns	Amount		Number of returns	Amount		Number of returns	Amount				
	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)
All returns, total.....	1.47	1.63	1.75	2.09	1.68	0.95	2.56	1.74	5.18	4.18	14.94	9.36
No adjusted gross income	7 86	6 15	6 48	7 58	11 50	8 47	6 43	3 15	28 27	12 89	47 14	25 12
\$1 under \$5,000	9 29	12 22	12 02	15 70	14 78	21 44	16 18	25 68	27 17	41 42	99 88	99 88
\$5,000 under \$10,000	7 05	10 50	8 28	12 18	10 77	12 88	15 06	22 00	22 55	28 37	99 96	99 96
\$10,000 under \$15,000	5 53	7 47	7 68	10 18	9 94	12 59	13 31	18 71	29 37	31 32	--	--
\$15,000 under \$20,000	5 94	8 10	7 31	9 54	11 16	14 06	14 29	19 99	32 35	49 01	99 98	99 98
\$20,000 under \$25,000	6 46	9 16	7 12	9 09	10 29	13 74	13 30	20 97	24 11	31 19	95 87	80 16
\$25,000 under \$30,000	6 92	9 05	7 75	10 08	9 38	12 16	15 46	21 13	35 16	52 77	64 02	69 90
\$30,000 under \$40,000	5 03	7 14	5 55	7 05	7 44	10 08	10 88	15 59	23 86	45 25	51 13	68 06
\$40,000 under \$50,000	5 44	8 35	5 68	7 21	7 49	10 65	10 54	14 77	21 40	32 63	49 51	66 27
\$50,000 under \$75,000	4 17	5 94	4 33	5 26	4 89	6 39	7 62	11 01	14 87	20 55	45 16	59 91
\$75,000 under \$100,000	5 55	7 17	6 00	7 37	5 96	7 17	8 89	10 34	19 29	28 16	58 43	66 14
\$100,000 under \$200,000	3 55	4 37	4 71	5 26	3 39	3 49	5 14	6 40	10 64	13 40	30 43	56 03
\$200,000 under \$500,000	2 87	4 33	4 98	6 91	2 23	2 85	4 05	4 58	7 56	14 74	19 51	29 61
\$500,000 under \$1,000,000	2 54	4 54	4 37	6 61	1 85	2 47	3 25	4 12	6 22	12 34	17 68	31 20
\$1,000,000 or more	1 19	1 63	2 19	3 20	0 88	0 68	3 54	0 91	2 57	2 81	5 07	4 09
Taxable returns, total.....	1.60	1.72	1.93	2.32	1.74	0.96	2.89	2.01	5.35	4.23	16.49	7.49
No adjusted gross income	27 34	17 10	52 08	54 30	48 52	13 03	17 51	4 79	24 87	8 74	17 85	2 03
\$1 under \$5,000	31 56	40 21	98 05	99 61	22 96	29 40	64 50	99 72	33 30	40 26	--	--
\$5,000 under \$10,000	14 30	18 06	17 81	23 51	16 92	20 30	30 44	41 27	27 70	34 59	--	--
\$10,000 under \$15,000	7 58	9 74	10 06	13 61	13 25	15 96	23 50	44 39	31 55	33 50	--	--
\$15,000 under \$20,000	6 54	8 87	8 89	11 35	13 03	16 85	18 58	26 52	32 45	49 10	99 98	99 98
\$20,000 under \$25,000	6 89	9 80	7 73	9 91	11 71	15 90	14 49	23 03	25 26	32 76	99 42	79 33
\$25,000 under \$30,000	7 09	9 38	7 96	10 52	9 85	12 72	17 14	24 84	35 35	52 78	82 15	97 83
\$30,000 under \$40,000	5 09	7 29	5 61	7 17	7 66	10 32	11 17	17 50	24 13	45 49	53 14	68 06
\$40,000 under \$50,000	5 49	8 44	5 72	7 35	7 57	10 79	10 71	15 24	21 58	32 70	49 61	66 51
\$50,000 under \$75,000	4 19	6 00	4 34	5 29	4 91	6 42	7 69	11 50	14 87	20 55	50 34	73 01
\$75,000 under \$100,000	5 56	7 19	6 00	7 38	5 97	7 18	8 96	10 66	19 30	28 17	58 56	70 02
\$100,000 under \$200,000	3 56	4 37	4 72	5 26	3 40	3 49	5 15	6 51	10 72	13 55	30 46	56 12
\$200,000 under \$500,000	2 87	4 33	4 98	6 95	2 23	2 85	4 05	4 68	7 57	14 76	19 59	33 82
\$500,000 under \$1,000,000	2 54	4 55	4 37	6 67	1 85	2 47	3 25	4 22	6 23	12 34	17 71	33 07
\$1,000,000 or more	1 19	1 63	2 20	3 21	0 88	0 68	3 55	0 93	2 57	2 81	5 08	4 10
Nontaxable returns, total.....	3.92	5.10	4.16	4.92	6.26	7.42	5.47	3.25	20.97	24.77	34.45	24.53

Footnotes at end of table

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

Size of adjusted gross income	Farm				Unemployment compensation		Social security benefits				Foreign-earned income exclusion	
	Net income		Net loss				Total		Taxable			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)
All returns, total.....	3.70	4.52	2.30	3.04	1.85	2.47	1.20	1.34	1.37	1.66	5.53	5.43
No adjusted gross income.....	17 00	13 38	7.14	5.35	23 12	27 08	13 81	13 72	83 90	58 65	13 49	14 73
\$1 under \$5,000.....	21 22	30 27	14 96	21 35	11 12	14 23	7 30	8 37	44 78	50 32	15 52	17 39
\$5,000 under \$10,000.....	16 92	25 02	13 63	19 65	5 89	7 84	5 50	6 17	56 36	59 61	23 24	25 22
\$10,000 under \$15,000.....	14 72	22 50	11 52	14 88	5 14	6 87	5 11	5 66	28 08	38 95	21 74	23 97
\$15,000 under \$20,000.....	16 23	24 58	11 41	14 60	5 47	7 10	5 48	5 90	15 01	30 09	31 33	33 91
\$20,000 under \$25,000.....	16 83	23 27	11 92	14 70	6 41	8 22	4 80	5 23	5 97	8 61	35 25	38 48
\$25,000 under \$30,000.....	15 80	24 83	11 91	14 63	6 66	8 44	4 56	4 99	4 77	6 03	41 95	40 71
\$30,000 under \$40,000.....	13 12	18 24	9 21	12 72	5 30	6 96	3 48	3 95	3 49	4 20	28 48	31 61
\$40,000 under \$50,000.....	13 44	18 90	10 00	13 97	6 48	8 57	3 93	4 58	3 93	4 40	32 68	28 88
\$50,000 under \$75,000.....	10 58	11 12	7 78	11 17	--	--	2 97	3 43	2 97	3 35	26 18	20 84
\$75,000 under \$100,000.....	18 93	16 89	15 14	17 74	--	--	4 60	5 25	4 60	5 24	24 69	20 37
\$100,000 under \$200,000.....	12 07	12 52	10 39	11 68	9 78	11 08	3 74	4 12	3 74	4 12	13 76	13 16
\$200,000 under \$500,000.....	--	--	8 52	9 28	15 81	20 37	3 44	3 82	3 44	3 82	9 49	9 65
\$500,000 under \$1,000,000.....	--	--	7 64	8 16	16 83	21 72	3 49	4 08	3 49	4 08	12 08	12 61
\$1,000,000 or more.....	--	--	3 51	3 69	--	--	1 74	1 88	1 74	1 88	6 53	6 67
Taxable returns, total.....	4.39	4.97	2.81	3.87	2.17	2.87	1.28	1.43	1.38	1.67	8.03	6.89
No adjusted gross income.....	23 07	24 20	41 42	25 56	83 82	83 82	14 55	17 81	44 22	54 87	60 21	67 92
\$1 under \$5,000.....	37 09	44 70	77 14	93 03	40 81	54 80	27 62	32 55	--	--	--	--
\$5,000 under \$10,000.....	31 97	46 32	29 17	37 66	10 34	13 88	9 40	10 39	70 72	82 58	57 47	58 61
\$10,000 under \$15,000.....	22 63	35 60	18 37	26 62	7 30	9 85	6 38	7 07	29 21	40 09	31 42	36 69
\$15,000 under \$20,000.....	22 87	33 72	13 12	17 78	7 12	9 06	5 80	6 24	16 25	33 30	44 54	50 64
\$20,000 under \$25,000.....	19 02	26 81	12 53	15 44	7 43	9 82	4 97	5 41	6 19	9 00	40 79	43 44
\$25,000 under \$30,000.....	16 31	25 46	11 92	14 69	6 76	8 56	4 62	5 05	4 84	6 15	43 25	43 68
\$30,000 under \$40,000.....	13 25	18 27	9 34	13 02	5 31	6 98	3 51	3 98	3 51	4 24	29 79	33 37
\$40,000 under \$50,000.....	13 45	18 96	10 00	13 99	6 49	8 60	3 95	4 61	3 95	4 44	32 68	28 88
\$50,000 under \$75,000.....	10 58	11 12	7 78	11 17	--	--	2 98	3 44	2 98	3 36	26 60	21 28
\$75,000 under \$100,000.....	18 93	16 90	15 14	17 77	--	--	4 61	5 27	4 61	5 26	24 72	20 41
\$100,000 under \$200,000.....	12 07	12 52	10 40	11 69	9 78	11 08	3 75	4 13	3 75	4 13	13 81	13 21
\$200,000 under \$500,000.....	--	--	8 53	9 33	15 82	20 38	3 45	3 83	3 45	3 83	9 52	9 70
\$500,000 under \$1,000,000.....	--	--	7 65	8 22	16 83	21 72	3 50	4 09	3 50	4 09	12 11	12 66
\$1,000,000 or more.....	--	--	3 51	3 72	--	--	1 74	1 88	1 74	1 88	6 56	6 71
Nontaxable returns, total.....	9.09	11.62	5.63	5.24	3.81	5.04	3.81	4.28	11.76	15.82	8.25	9.31

Footnotes at end of table

**Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**  
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Other income				Net operating loss		Gambling earnings		Total		Statutory adjustments		Amount	
	Net income		Net loss		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	Number of returns	Amount	Number of returns	Amount										
					(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)		(107)
All returns, total.....	2.00	3.01	7.83	6.16	3.87	1.49	3.83	4.96	0.73	1.23	2.21	2.24	5.41	7.77
No adjusted gross income.....	12.71	9.59	28.05	19.47	4.10	1.54	23.52	20.64	6.02	13.58	18.45	17.38	48.73	49.08
\$1 under \$5,000.....	7.65	10.72	48.08	78.16	15.08	20.62	20.48	21.62	4.02	8.50	16.48	16.38	35.12	35.81
\$5,000 under \$10,000.....	8.28	12.02	63.92	59.77	16.50	20.47	15.11	17.33	3.02	6.44	12.49	13.21	26.13	30.99
\$10,000 under \$15,000.....	8.20	12.92	35.96	41.86	19.03	25.18	14.04	16.13	3.14	5.48	9.31	9.80	26.39	30.03
\$15,000 under \$20,000.....	8.70	17.25	49.49	54.93	26.85	32.15	14.83	18.49	3.54	5.99	8.62	9.18	21.19	29.27
\$20,000 under \$25,000.....	8.92	16.95	53.94	57.54	35.40	32.28	15.50	18.71	3.90	5.32	7.86	8.07	23.23	32.59
\$25,000 under \$30,000.....	9.40	18.21	48.50	56.98	33.87	31.46	16.84	19.71	3.90	6.40	7.42	7.66	25.28	27.86
\$30,000 under \$40,000.....	7.19	12.24	25.28	38.43	24.41	25.42	11.78	13.53	2.86	4.11	5.46	5.91	14.84	21.67
\$40,000 under \$50,000.....	7.54	13.29	30.99	38.31	33.19	32.42	11.82	16.24	3.12	5.14	6.17	6.87	16.96	24.04
\$50,000 under \$75,000.....	5.12	9.96	20.43	22.77	24.30	20.23	9.23	12.99	2.44	3.91	5.90	6.20	12.52	22.19
\$75,000 under \$100,000.....	7.02	17.53	25.19	27.40	38.70	28.22	13.38	18.31	3.48	5.32	8.72	9.04	**	**
\$100,000 under \$200,000.....	5.03	10.05	16.63	14.09	17.14	17.40	10.94	14.93	2.40	3.14	6.03	5.89	**	**
\$200,000 under \$500,000.....	3.79	8.22	**	**	15.59	15.67	10.05	17.59	1.98	2.77	5.50	5.80	15.33	19.43
\$500,000 under \$1,000,000.....	3.15	8.48	**	**	16.38	10.35	8.91	18.83	1.82	3.70	5.61	5.79	15.91	19.98
\$1,000,000 or more.....	1.33	2.61	4.23	4.99	5.42	2.70	5.37	9.01	1.50	1.80	3.13	3.21	8.83	11.52
Taxable returns, total.....	2.16	3.18	8.41	6.44	9.52	2.05	4.19	5.26	0.91	1.31	2.29	2.31	5.70	8.22
No adjusted gross income.....	42.35	15.17	40.70	21.77	18.80	1.71	65.99	56.85	23.77	11.24	41.90	46.55	99.58	99.58
\$1 under \$5,000.....	11.19	12.02	77.52	82.69	64.15	30.58	70.68	74.68	15.25	26.83	29.47	31.57	--	--
\$5,000 under \$10,000.....	12.43	15.97	--	--	40.85	44.51	29.19	32.68	6.38	15.18	16.51	16.99	39.23	45.78
\$10,000 under \$15,000.....	10.93	18.32	48.69	56.71	30.81	37.80	21.69	25.42	4.84	8.61	10.67	11.17	32.20	37.32
\$15,000 under \$20,000.....	10.01	21.97	57.73	86.82	30.79	34.34	17.62	20.54	4.61	7.81	9.58	10.00	24.07	33.87
\$20,000 under \$25,000.....	9.91	19.33	53.94	57.54	38.71	38.23	16.36	18.77	4.46	6.02	8.13	8.23	25.39	36.23
\$25,000 under \$30,000.....	9.64	16.54	50.15	68.33	43.33	34.51	17.55	19.16	4.02	6.65	7.47	7.72	25.28	27.86
\$30,000 under \$40,000.....	7.25	12.35	25.28	38.43	26.13	26.10	11.84	13.57	2.88	4.16	5.47	5.94	14.96	21.80
\$40,000 under \$50,000.....	7.57	13.06	31.05	38.31	34.93	32.69	11.82	16.28	3.14	5.17	6.20	6.90	16.97	24.05
\$50,000 under \$75,000.....	5.14	10.04	20.58	22.92	24.42	20.90	9.29	12.99	2.44	3.92	5.90	6.20	12.54	22.22
\$75,000 under \$100,000.....	7.04	17.87	25.20	27.43	39.54	30.45	13.39	18.48	3.49	5.34	8.73	9.05	**	**
\$100,000 under \$200,000.....	5.04	10.09	16.64	14.11	17.35	17.67	10.95	14.96	2.40	3.15	6.03	5.89	**	**
\$200,000 under \$500,000.....	3.80	8.24	**	**	16.00	16.16	10.09	18.16	1.98	2.77	5.50	5.80	15.33	19.44
\$500,000 under \$1,000,000.....	3.15	8.50	**	**	16.74	10.73	8.96	19.35	1.82	3.70	5.61	5.79	15.91	19.98
\$1,000,000 or more.....	1.33	2.62	4.23	5.02	5.52	2.80	5.39	9.32	1.50	1.82	3.13	3.22	8.83	11.52
Nontaxable returns, total.....	5.36	8.91	20.09	17.36	4.12	1.91	9.38	13.11	1.69	3.29	8.58	9.34	16.99	20.27

Footnotes at end of table



**Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**  
(Coefficient of variation for number of returns and amount (percent))

Statutory adjustments--continued														
Size of adjusted gross income	Deduction for self-employment tax		Payments to a Keogh plan		Forfeited interest penalty		Alimony paid		Self-employed health insurance deduction		Medical savings account deduction		Other adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	0.70	1.11	2.64	2.33	4.94	20.21	5.57	5.14	1.75	1.94	24.42	25.91	12.65	15.84
No adjusted gross income	6.72	7.09	70.86	42.46	25.49	62.55	25.59	23.24	11.95	13.09	--	--	55.07	66.97
\$1 under \$5,000	4.11	5.28	59.44	66.23	25.30	35.37	46.18	63.52	11.86	16.62	--	--	49.76	52.41
\$5,000 under \$10,000	3.11	3.82	44.22	63.93	19.55	47.41	29.96	32.34	8.87	9.74	--	--	70.77	84.60
\$10,000 under \$15,000	3.29	4.06	27.43	30.25	14.99	25.48	33.59	42.92	7.83	9.42	--	--	49.67	86.12
\$15,000 under \$20,000	3.78	4.84	25.59	25.66	18.21	59.03	26.20	31.40	8.06	9.61	--	--	61.35	96.04
\$20,000 under \$25,000	4.28	5.78	22.20	28.84	19.16	44.55	32.07	34.86	8.52	10.07	99.81	99.81	50.20	55.94
\$25,000 under \$30,000	4.31	6.21	20.16	22.39	21.24	28.43	24.39	29.56	7.94	9.43	99.95	99.95	60.23	67.93
\$30,000 under \$40,000	3.21	4.56	15.47	17.24	14.53	22.30	--	--	6.07	7.04	70.68	73.12	42.67	64.32
\$40,000 under \$50,000	3.52	5.19	12.85	16.15	--	--	--	--	6.59	7.63	98.49	95.81	38.41	59.36
\$50,000 under \$75,000	2.67	3.80	8.05	9.56	--	--	13.91	15.95	4.97	5.84	75.17	82.48	--	--
\$75,000 under \$100,000	3.86	4.94	7.91	9.25	18.15	20.42	17.33	20.26	6.60	7.87	73.64	79.98	--	--
\$100,000 under \$200,000	2.66	2.88	4.20	4.50	--	--	11.17	11.76	3.68	4.40	--	--	25.16	30.62
\$200,000 under \$500,000	2.21	2.61	3.53	3.49	15.78	33.96	8.93	9.72	3.08	3.62	--	--	--	--
\$500,000 under \$1,000,000	2.16	3.15	--	--	14.49	23.22	7.03	8.54	2.96	3.36	31.15	38.38	25.82	58.27
\$1,000,000 or more	1.04	1.80	--	--	9.75	11.16	3.15	3.80	3.41	1.76	20.51	23.33	--	--
Taxable returns, total.....	0.93	1.26	2.66	2.34	5.41	22.65	5.80	5.35	1.90	2.09	24.59	26.09	13.61	17.45
No adjusted gross income	26.70	13.14	35.98	42.29	27.21	10.80	32.40	16.23	38.15	46.65	--	--	--	--
\$1 under \$5,000	19.16	26.02	--	--	39.31	64.86	--	--	--	--	--	--	70.68	87.56
\$5,000 under \$10,000	6.85	8.46	99.33	99.90	32.76	73.35	52.35	57.01	17.15	19.44	--	--	99.96	99.96
\$10,000 under \$15,000	5.35	6.70	35.46	37.01	20.35	32.88	37.43	48.42	11.35	14.04	--	--	49.96	86.25
\$15,000 under \$20,000	5.15	6.76	27.32	28.32	20.71	59.44	28.49	35.17	10.18	12.41	--	--	61.35	96.04
\$20,000 under \$25,000	5.06	7.07	27.67	33.15	20.07	39.38	33.22	36.07	9.95	12.09	99.81	99.81	57.99	66.52
\$25,000 under \$30,000	4.47	6.52	20.16	22.41	21.24	28.43	24.47	29.66	8.35	9.79	99.95	99.95	60.23	67.93
\$30,000 under \$40,000	3.24	4.63	15.55	17.50	14.53	22.30	--	--	6.15	7.18	70.68	73.12	42.67	64.32
\$40,000 under \$50,000	3.54	5.24	12.90	16.22	--	--	--	--	6.63	7.70	98.49	95.81	38.41	59.36
\$50,000 under \$75,000	2.68	3.81	8.05	9.56	--	--	13.91	15.96	4.97	5.85	75.17	82.48	--	--
\$75,000 under \$100,000	3.87	4.95	7.95	9.31	18.36	20.52	17.35	20.30	6.63	7.90	73.64	79.98	--	--
\$100,000 under \$200,000	2.66	2.88	4.20	4.50	--	--	11.17	11.77	3.68	4.40	--	--	25.94	32.12
\$200,000 under \$500,000	2.22	2.61	3.53	3.49	15.80	33.97	8.93	9.73	3.08	3.62	--	--	--	--
\$500,000 under \$1,000,000	2.16	3.15	--	--	14.51	23.26	7.04	8.56	2.95	3.36	31.15	38.38	25.82	58.27
\$1,000,000 or more	1.04	1.80	--	--	9.75	11.16	3.15	3.81	3.41	1.76	20.51	23.33	--	--
Non-taxable returns, total.....	1.71	2.43	20.33	27.17	12.14	31.33	19.66	17.63	4.83	5.62	98.74	98.29	33.89	36.14

Footnotes at end of table

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Foreign housing adjustment		Basic standard deduction		Additional standard deduction		Total itemized deductions		Exemptions		Taxable income		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount
	(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)
<b>All returns, total.....</b>	<b>59.59</b>	<b>47.04</b>	<b>0.24</b>	<b>0.31</b>	<b>1.34</b>	<b>1.40</b>	<b>0.53</b>	<b>0.51</b>	<b>0.27</b>	<b>0.28</b>	<b>0.23</b>	<b>0.19</b>	<b>0.23</b>	<b>0.22</b>
No adjusted gross income	--	--	--	--	--	--	--	--	2.99	2.98	--	--	71.09	64.09
\$1 under \$5,000	--	--	1.42	1.64	5.66	5.72	9.15	14.22	2.44	2.44	2.80	3.42	2.82	4.67
\$5,000 under \$10,000	--	--	1.46	1.48	3.78	3.83	6.73	8.96	1.77	1.77	2.23	2.66	2.23	2.70
\$10,000 under \$15,000	--	--	1.49	1.48	3.29	3.40	5.01	6.49	1.62	1.62	1.78	2.10	1.78	2.10
\$15,000 under \$20,000	--	--	1.66	1.64	3.80	3.96	4.33	5.15	1.71	1.71	1.63	1.95	1.63	1.95
\$20,000 under \$25,000	--	--	1.87	1.86	4.63	4.83	3.92	4.48	1.89	1.89	1.72	1.93	1.72	1.94
\$25,000 under \$30,000	--	--	2.19	2.17	5.42	5.71	3.66	4.09	2.08	2.08	1.88	2.06	1.88	2.06
\$30,000 under \$40,000	--	--	1.71	1.72	4.68	4.92	2.33	2.60	1.55	1.55	1.32	1.39	1.32	1.41
\$40,000 under \$50,000	--	--	2.05	2.09	--	--	2.17	2.35	1.64	1.64	1.36	1.41	1.36	1.46
\$50,000 under \$75,000	--	--	2.05	2.08	--	--	1.41	1.53	1.25	1.25	1.05	1.09	1.05	1.13
\$75,000 under \$100,000	--	--	4.51	4.57	8.12	8.55	1.68	1.87	1.70	1.70	1.45	1.48	1.45	1.59
\$100,000 under \$200,000	--	--	5.34	5.49	--	--	1.53	1.60	1.65	1.67	1.44	1.28	1.44	1.26
\$200,000 under \$500,000	--	--	5.32	5.46	--	--	1.39	1.51	1.53	2.79	1.32	1.13	1.32	1.12
\$500,000 under \$1,000,000	--	--	4.69	4.76	10.99	12.00	1.24	1.61	1.39	--	1.15	1.04	1.15	1.05
\$1,000,000 or more	25.13	33.03	2.68	2.74	--	--	0.95	0.57	0.85	--	0.88	0.39	0.88	0.38
<b>Taxable returns, total.....</b>	<b>60.33</b>	<b>47.67</b>	<b>0.48</b>	<b>0.52</b>	<b>1.55</b>	<b>1.62</b>	<b>0.55</b>	<b>0.50</b>	<b>0.35</b>	<b>0.36</b>	<b>0.25</b>	<b>0.20</b>	<b>0.25</b>	<b>0.22</b>
No adjusted gross income	--	--	--	--	--	--	--	--	19.16	19.18	--	--	80.89	73.48
\$1 under \$5,000	--	--	2.84	3.91	49.98	49.98	33.09	35.01	51.68	51.68	2.83	3.42	2.83	4.68
\$5,000 under \$10,000	--	--	2.35	2.41	6.52	6.54	14.76	15.51	3.10	3.10	2.32	2.70	2.32	2.74
\$10,000 under \$15,000	--	--	2.04	2.05	4.05	4.15	7.29	7.58	2.11	2.11	1.97	2.20	1.97	2.21
\$15,000 under \$20,000	--	--	2.09	2.08	3.85	4.03	5.72	5.87	2.04	2.04	1.96	2.19	1.96	2.20
\$20,000 under \$25,000	--	--	2.05	2.05	4.65	4.85	4.48	4.67	1.99	1.99	1.86	2.02	1.86	2.03
\$25,000 under \$30,000	--	--	2.20	2.18	5.42	5.72	3.82	4.02	2.09	2.09	1.89	2.06	1.89	2.07
\$30,000 under \$40,000	--	--	1.71	1.72	4.68	4.92	2.36	2.49	1.55	1.55	1.32	1.39	1.32	1.41
\$40,000 under \$50,000	--	--	2.05	2.10	--	--	2.19	2.35	1.64	1.64	1.36	1.41	1.36	1.46
\$50,000 under \$75,000	--	--	2.05	2.08	--	--	1.42	1.52	1.25	1.25	1.05	1.09	1.05	1.13
\$75,000 under \$100,000	--	--	4.51	4.57	8.12	8.55	1.68	1.86	1.70	1.70	1.45	1.48	1.45	1.59
\$100,000 under \$200,000	--	--	5.34	5.49	--	--	1.53	1.59	1.65	1.67	1.44	1.28	1.44	1.26
\$200,000 under \$500,000	--	--	5.33	5.46	--	--	1.39	1.52	1.53	2.79	1.32	1.13	1.32	1.12
\$500,000 under \$1,000,000	--	--	4.69	4.76	10.99	12.00	1.24	1.62	1.39	--	1.15	1.04	1.15	1.05
\$1,000,000 or more	25.13	33.03	2.68	2.74	--	--	0.95	0.58	0.85	--	0.88	0.39	0.88	0.38
<b>Nontaxable returns, total.....</b>	<b>0.51</b>	<b>0.41</b>	<b>0.89</b>	<b>0.89</b>	<b>2.98</b>	<b>3.06</b>	<b>3.11</b>	<b>4.00</b>	<b>0.95</b>	<b>0.95</b>	<b>2.10</b>	<b>2.75</b>	<b>2.10</b>	<b>2.73</b>

\* Estimate should be used with caution due to the small number of sample returns on which it is based

\*\* Data deleted to avoid disclosure of information for specific taxpayers

NOTE: Detail may not add to totals because of rounding

**Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Dividends		State income tax refunds	
	(1)	(2)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total.....</b>	<b>36,624,595</b>	<b>3,130,183,733</b>	<b>32,287,247</b>	<b>2,165,072,017</b>	<b>30,248,629</b>	<b>96,427,465</b>	<b>3,112,399</b>	<b>39,178,191</b>	<b>15,393,873</b>	<b>84,952,495</b>	<b>17,674,352</b>	<b>13,296,063</b>
Under \$5,000	199,431	581,542	71,889	897,344	156,451	303,946	18,166	140,994	69,496	108,841	33,455	20,131
\$5,000 under \$10,000	414,525	3,299,351	153,541	1,593,977	308,342	646,560	19,924	68,545	159,886	360,972	69,025	34,492
\$10,000 under \$15,000	853,282	10,938,383	468,086	5,485,263	612,563	1,482,008	45,011	390,345	233,074	508,063	199,208	81,826
\$15,000 under \$20,000	1,195,929	20,968,465	753,407	12,082,573	816,193	1,632,138	69,926	256,718	387,580	970,255	327,344	117,724
\$20,000 under \$25,000	1,491,641	33,680,710	1,134,261	22,697,401	1,033,307	2,197,661	61,572	282,807	417,934	834,168	584,824	216,768
\$25,000 under \$30,000	1,749,407	48,184,783	1,474,513	36,317,944	1,162,057	3,367,396	64,018	594,133	427,845	1,091,724	749,894	280,807
\$30,000 under \$35,000	2,100,665	68,208,476	1,873,726	55,112,011	1,487,839	3,910,681	67,326	1,383,805	534,656	1,065,238	962,095	385,962
\$35,000 under \$40,000	2,182,876	81,889,284	1,988,337	68,487,227	1,560,320	4,163,215	77,714	1,680,216	548,510	1,164,518	1,085,854	458,646
\$40,000 under \$45,000	2,382,054	101,295,462	2,192,208	84,775,874	1,841,474	2,182,352	102,773	629,735	667,541	1,353,245	1,203,138	559,305
\$45,000 under \$50,000	2,220,302	105,578,888	2,034,033	88,812,227	1,732,335	1,979,127	106,327	603,379	747,940	1,210,394	1,155,344	547,017
\$50,000 under \$55,000	2,177,429	114,297,495	2,016,445	95,373,140	1,742,093	2,152,726	88,248	551,329	739,670	1,556,569	1,173,898	545,406
\$55,000 under \$60,000	2,139,514	122,932,845	2,014,764	104,717,269	1,747,188	2,510,575	86,123	452,923	774,970	1,202,613	1,173,437	617,098
\$60,000 under \$75,000	5,652,681	372,264,109	5,169,737	311,923,390	4,767,408	7,128,760	338,487	1,447,017	2,245,959	4,864,884	2,976,400	1,592,536
\$75,000 under \$100,000	5,411,599	465,953,965	5,050,770	383,855,327	4,975,145	8,297,796	471,984	3,629,092	2,709,506	8,076,130	2,807,421	1,804,645
\$100,000 under \$200,000	4,870,555	644,187,872	4,451,297	472,010,750	4,637,818	18,326,411	834,604	7,967,150	3,289,093	18,147,004	2,342,162	2,325,305
\$200,000 under \$500,000	1,312,659	378,178,165	1,124,324	225,409,760	1,281,468	14,244,330	454,635	8,027,155	1,097,149	15,579,699	610,546	1,398,588
\$500,000 under \$1,000,000	237,972	160,348,437	203,688	79,669,551	235,232	6,933,266	120,086	3,903,149	217,588	7,202,912	125,087	690,269
\$1,000,000 or more	132,072	397,045,309	115,850,989	112,220	31,396	21,238,518	85,474	9,214,299	125,477	19,655,265	75,210	1,619,537
<b>Taxable returns, total.....</b>	<b>34,643,372</b>	<b>3,095,049,309</b>	<b>31,176,461</b>	<b>2,145,193,753</b>	<b>28,777,646</b>	<b>91,843,951</b>	<b>2,996,225</b>	<b>38,000,799</b>	<b>14,768,252</b>	<b>82,665,550</b>	<b>17,169,827</b>	<b>12,997,863</b>
<b>Nontaxable returns, total.....</b>	<b>1,981,223</b>	<b>35,134,424</b>	<b>1,110,786</b>	<b>19,878,265</b>	<b>1,470,982</b>	<b>4,583,514</b>	<b>116,174</b>	<b>1,177,399</b>	<b>625,621</b>	<b>2,286,945</b>	<b>504,525</b>	<b>298,401</b>
Size of adjusted gross income	Number of returns	Amount	Business or profession net income less loss		Sales of capital assets net gain less loss		Sales of property other than capital assets		Taxable IRA distributions		Taxable pensions and annuities	
	(13)	(14)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total.....</b>	<b>186,029</b>	<b>3,225,174</b>	<b>7,863,903</b>	<b>132,124,608</b>	<b>12,976,339</b>	<b>285,368,804</b>	<b>976,219</b>	<b>-1,055,774</b>	<b>2,317,589</b>	<b>30,865,943</b>	<b>6,999,140</b>	<b>116,079,602</b>
Under \$5,000	*2,318	*13,015	80,499	71,549	62,870	37,833	10,284	-131,248	11,955	57,615	26,449	122,382
\$5,000 under \$10,000	*8,031	*115,627	153,233	712,467	129,100	133,851	21,240	-76,042	28,605	82,206	128,165	572,826
\$10,000 under \$15,000	*8,395	*64,046	235,353	1,330,293	211,745	214,119	15,724	-183,326	80,219	348,228	273,800	2,031,866
\$15,000 under \$20,000	9,874	75,450	302,374	2,394,946	307,656	741,913	31,085	-13,541	111,681	438,615	360,299	3,422,537
\$20,000 under \$25,000	13,033	119,535	325,755	2,448,071	340,798	711,752	35,016	-199,651	129,260	861,757	343,538	3,949,108
\$25,000 under \$30,000	25,313	294,459	395,887	2,748,214	356,351	758,487	33,279	-8,055	121,446	709,067	334,246	3,968,951
\$30,000 under \$35,000	18,431	234,088	401,027	3,007,831	456,088	970,792	28,039	-90,315	115,427	826,898	365,546	4,579,279
\$35,000 under \$40,000	17,451	195,402	406,950	3,311,045	416,289	1,129,859	18,879	44,015	99,773	838,576	328,764	4,051,007
\$40,000 under \$45,000	15,547	155,347	475,691	3,929,248	552,345	1,418,778	40,232	30,923	119,963	954,470	427,587	5,131,400
\$45,000 under \$50,000	*7,795	*113,692	414,043	4,256,284	580,645	1,348,844	42,171	-28,992	96,303	859,075	363,880	4,884,923
\$50,000 under \$55,000	*7,750	*109,694	410,592	3,883,380	545,793	2,093,697	23,962	-1,217	120,622	1,063,899	382,571	5,123,012
\$55,000 under \$60,000	*11,744	*284,023	444,506	4,181,982	592,455	1,550,666	38,500	21,511	108,270	964,120	349,946	5,009,014
\$60,000 under \$75,000	8,593	217,625	1,105,085	11,778,770	1,764,234	7,621,314	90,520	-83,496	327,101	3,058,461	987,400	16,554,459
\$75,000 under \$100,000	18,848	494,731	1,071,546	14,728,571	2,233,268	12,112,687	117,540	-55,938	362,308	4,882,756	1,023,663	20,933,814
\$100,000 under \$200,000	10,966	609,900	1,168,750	36,432,920	3,007,389	34,153,882	221,734	-271,961	352,538	8,398,706	1,000,455	24,743,545
\$200,000 under \$500,000	1,425	56,291	382,237	25,356,103	1,075,009	41,871,045	136,072	52,693	103,572	4,336,932	236,557	7,679,714
\$500,000 under \$1,000,000	320	35,552	60,433	6,055,868	217,810	27,234,290	40,331	-102,853	16,606	1,265,101	41,653	1,702,043
\$1,000,000 or more	195	36,658	31,942	5,497,070	126,495	151,254,994	33,912	41,717	9,949	919,463	24,619	1,619,719
<b>Taxable returns, total.....</b>	<b>164,885</b>	<b>2,987,752</b>	<b>7,182,786</b>	<b>127,249,963</b>	<b>12,407,605</b>	<b>283,222,908</b>	<b>891,752</b>	<b>-508,022</b>	<b>2,172,547</b>	<b>30,063,081</b>	<b>6,497,079</b>	<b>112,157,641</b>
<b>Nontaxable returns, total.....</b>	<b>21,144</b>	<b>237,422</b>	<b>681,107</b>	<b>4,874,644</b>	<b>568,734</b>	<b>2,145,895</b>	<b>86,467</b>	<b>-546,752</b>	<b>145,052</b>	<b>802,862</b>	<b>502,061</b>	<b>3,921,961</b>

Footnotes at end of table

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Rent and royalty net income		Rent and royalty net loss		Farm rental net income less loss		Partnership and S Corporation net income less loss		Estate and trust net income less loss		Farm net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>3,105,794</b>	<b>36,567,306</b>	<b>3,440,583</b>	<b>22,947,804</b>	<b>247,404</b>	<b>1,730,816</b>	<b>4,057,509</b>	<b>164,763,424</b>	<b>313,620</b>	<b>7,022,954</b>	<b>669,965</b>	<b>-2,944,898</b>
Under \$5,000	20,441	113,196	30,674	231,875	*2,402	*8,522	24,295	-307,524	*786	*4,799	8,653	-39,258
\$5,000 under \$10,000	37,494	172,790	55,771	294,255	*4,797	*7,731	38,461	-205,051	*140	-286	6,423	-78,686
\$10,000 under \$15,000	79,498	354,365	68,167	481,656	*8,775	*42,074	63,701	-209,834	*3,614	*25,019	10,304	-63,456
\$15,000 under \$20,000	91,887	500,451	105,445	645,619	9,281	81,965	72,143	-214,237	*2,601	*6,016	32,480	-118,568
\$20,000 under \$25,000	121,396	567,933	137,343	806,201	10,676	42,924	99,340	179,107	8,034	22,081	22,081	-131,974
\$25,000 under \$30,000	119,634	532,354	114,856	747,546	9,906	97,876	116,500	327,823	*3,235	*18,985	23,791	4,035
\$30,000 under \$35,000	128,037	577,998	169,261	878,221	*5,961	*26,481	100,804	25,115	*3,674	*8,731	32,401	-178,387
\$35,000 under \$40,000	119,267	560,105	154,352	898,475	*8,117	*33,739	114,189	437,419	10,536	26,232	40,438	-157,821
\$40,000 under \$45,000	124,545	620,284	183,604	1,038,153	7,815	86,717	139,967	-19,260	10,431	48,845	46,407	-18,502
\$45,000 under \$50,000	141,578	754,921	175,625	892,816	10,976	180,147	127,044	551,675	14,818	123,111	42,017	-113,053
\$50,000 under \$55,000	115,977	779,493	168,655	891,020	10,960	12,759	144,777	1,049,526	7,572	20,754	46,114	-186,357
\$55,000 under \$60,000	131,965	672,349	173,093	1,129,524	12,417	93,962	155,281	861,674	10,043	41,930	41,630	-276,283
\$60,000 under \$75,000	376,346	2,521,019	470,175	2,790,031	43,199	62,012	375,522	2,565,682	36,288	277,430	94,932	-424,813
\$75,000 under \$100,000	433,580	3,560,526	568,936	3,378,890	40,541	187,968	564,802	6,154,336	41,195	367,086	77,753	-113,052
\$100,000 under \$200,000	670,054	7,788,195	629,644	4,331,747	44,597	542,203	1,083,543	22,823,457	90,370	1,245,375	97,666	-120,677
\$200,000 under \$500,000	278,234	7,650,066	168,614	1,960,112	12,171	120,045	578,562	36,095,576	45,507	1,101,262	33,240	-385,870
\$500,000 under \$1,000,000	70,913	3,525,636	41,090	743,906	3,205	97,738	156,645	25,399,615	12,879	796,891	8,045	-191,460
\$1,000,000 or more	44,946	5,315,623	25,278	807,656	1,609	23,018	101,832	63,248,327	11,896	2,954,939	5,588	-350,705
<b>Taxable returns, total</b>	<b>2,883,989</b>	<b>35,107,214</b>	<b>3,215,104</b>	<b>21,291,718</b>	<b>232,311</b>	<b>1,690,090</b>	<b>3,836,288</b>	<b>166,465,406</b>	<b>305,194</b>	<b>7,019,013</b>	<b>626,817</b>	<b>-2,601,340</b>
<b>Nontaxable returns, total</b>	<b>221,805</b>	<b>1,460,092</b>	<b>225,479</b>	<b>1,656,086</b>	<b>15,094</b>	<b>40,726</b>	<b>221,221</b>	<b>-1,701,982</b>	<b>8,426</b>	<b>3,942</b>	<b>43,149</b>	<b>-343,559</b>
Size of adjusted gross income	Unemployment compensation		Taxable social security benefits		Foreign-earned income exclusion		Other income less loss		Total statutory adjustments			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>1,955,998</b>	<b>5,545,725</b>	<b>3,636,309</b>	<b>32,007,824</b>	<b>65,089</b>	<b>3,506,967</b>	<b>2,456,219</b>	<b>13,853,445</b>	<b>8,554,780</b>	<b>32,328,130</b>	<b>43,149</b>	<b>-343,559</b>
Under \$5,000	-	-	*4,296	*25,178	*3,370	*197,681	13,400	43,342	59,488	75,551	-	-
\$5,000 under \$10,000	21,399	62,354	1,138	5,252	*2,518	*176,287	19,861	22,677	134,144	226,872	-	-
\$10,000 under \$15,000	52,988	188,031	17,565	96,897	*2,243	*81,708	48,334	54,073	214,901	337,344	-	-
\$15,000 under \$20,000	76,841	233,105	51,145	113,604	*4,511	*320,941	63,778	104,609	320,187	536,386	-	-
\$20,000 under \$25,000	114,039	295,081	187,546	230,855	*1,392	*41,817	87,579	203,387	355,001	686,267	-	-
\$25,000 under \$30,000	130,477	408,894	244,392	548,731	*1,122	*31,142	88,535	203,573	419,259	940,119	-	-
\$30,000 under \$35,000	128,800	360,178	246,569	825,774	**	**	104,510	205,678	472,284	808,214	-	-
\$35,000 under \$40,000	163,525	420,197	212,794	1,063,258	*1,128	*45,786	81,160	99,688	415,282	826,000	-	-
\$40,000 under \$45,000	168,608	440,415	246,197	1,604,159	*1,128	*78,941	96,258	251,044	491,234	1,151,003	-	-
\$45,000 under \$50,000	-	-	200,147	1,538,962	*4,095	*166,059	107,655	176,596	470,945	1,034,391	-	-
\$50,000 under \$55,000	153,332	395,616	216,597	1,790,204	*357	*19,635	120,286	287,483	433,360	1,003,507	-	-
\$55,000 under \$60,000	147,345	387,748	189,144	1,811,957	*2,968	*159,279	149,033	229,459	433,462	963,389	-	-
\$60,000 under \$75,000	304,191	918,370	550,417	5,794,239	5,069	254,356	340,565	965,039	1,002,699	2,708,698	-	-
\$75,000 under \$100,000	203,027	582,846	503,945	5,970,914	10,020	516,551	383,279	1,347,184	1,095,069	3,791,591	-	-
\$100,000 under \$200,000	131,114	432,017	527,410	7,010,277	12,756	751,992	452,380	2,221,722	1,469,443	8,840,263	-	-
\$200,000 under \$500,000	12,806	40,352	183,532	2,728,772	9,629	500,715	215,053	2,448,009	578,151	5,783,139	-	-
\$500,000 under \$1,000,000	1,301	5,087	33,701	518,787	1,668	95,756	47,516	1,378,201	117,520	1,527,047	-	-
\$1,000,000 or more	428	2,033	330,005	3,300,005	1,115	68,321	37,036	3,611,680	72,351	1,088,348	-	-
<b>Taxable returns, total</b>	<b>1,841,275</b>	<b>5,206,694</b>	<b>3,505,503</b>	<b>31,430,713</b>	<b>51,991</b>	<b>2,735,587</b>	<b>2,338,375</b>	<b>13,428,903</b>	<b>7,929,277</b>	<b>31,244,527</b>	<b>43,149</b>	<b>-343,559</b>
<b>Nontaxable returns, total</b>	<b>114,723</b>	<b>338,831</b>	<b>130,805</b>	<b>577,111</b>	<b>13,098</b>	<b>771,380</b>	<b>117,844</b>	<b>424,542</b>	<b>625,502</b>	<b>1,083,603</b>	<b>43,149</b>	<b>-343,559</b>

Footnotes at end of table

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total itemized deductions												Taxes paid deduction	
	Total in taxable income			Itemized deductions limitation			Medical and dental expenses deduction			Medical and dental expenses			Medical and dental expenses limitation	
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	Number of returns	Amount	Total
<b>All returns, total</b>	<b>620,810,172</b>	<b>4,489,461</b>	<b>23,263,469</b>	<b>5,256,149</b>	<b>29,283,622</b>	<b>5,256,149</b>	<b>44,682,194</b>	<b>5,256,149</b>	<b>15,398,572</b>	<b>36,095,045</b>	<b>220,628,058</b>			
Under \$5,000	2,118,495	-	-	117,749	803,371	117,749	828,704	117,749	25,333	174,905	378,465			
\$5,000 under \$10,000	4,274,987	-	-	242,122	1,574,739	242,122	1,718,196	242,122	143,467	364,467	636,051			
\$10,000 under \$15,000	8,868,256	-	-	456,239	2,841,884	456,239	3,270,323	456,239	428,440	771,594	1,514,795			
\$15,000 under \$20,000	13,010,009	-	-	567,112	3,553,742	567,112	4,292,435	567,112	738,693	1,116,027	2,380,001			
\$20,000 under \$25,000	15,472,597	-	-	540,057	2,782,996	540,057	3,692,406	540,057	909,410	1,459,381	3,224,164			
\$25,000 under \$30,000	17,989,452	-	-	480,431	2,292,743	480,431	3,283,130	480,431	990,387	1,709,165	3,950,953			
\$30,000 under \$35,000	22,502,203	-	-	419,856	1,966,894	419,856	2,986,105	419,856	1,019,211	2,070,949	5,415,986			
\$35,000 under \$40,000	23,538,654	-	-	413,376	1,661,208	413,376	2,824,449	413,376	1,163,241	2,164,963	6,194,325			
\$40,000 under \$45,000	27,554,903	-	-	416,746	1,551,987	416,746	2,876,159	416,746	1,324,172	2,352,092	7,419,878			
\$45,000 under \$50,000	26,674,305	-	-	280,711	1,404,387	280,711	2,403,358	280,711	998,970	2,194,670	7,506,833			
\$50,000 under \$55,000	26,961,172	-	-	228,737	787,909	228,737	1,688,501	228,737	900,593	2,152,513	8,097,870			
\$55,000 under \$60,000	28,505,420	-	-	220,955	1,258,946	220,955	2,213,992	220,955	955,045	2,127,949	8,623,062			
\$60,000 under \$75,000	78,294,355	49,844	8,374	460,225	2,421,440	460,225	4,725,056	460,225	2,303,616	5,535,072	25,815,367			
\$75,000 under \$100,000	93,477,912	51,439	36,525	240,003	1,756,498	240,003	3,297,850	240,003	1,541,352	5,373,471	32,853,227			
\$100,000 under \$200,000	115,932,769	2,705,900	2,418,167	148,494	1,994,117	148,494	3,419,163	148,494	1,425,046	4,851,287	45,889,061			
\$200,000 under \$500,000	54,586,168	1,312,413	6,579,968	21,836	528,888	21,836	962,730	21,836	433,842	1,307,862	26,802,535			
\$500,000 under \$1,000,000	18,771,861	237,866	3,919,391	1,204	69,283	1,204	129,108	1,204	59,825	237,049	10,955,219			
\$1,000,000 or more	42,276,653	131,999	10,301,043	297	32,590	297	70,532	297	37,942	131,627	22,970,298			
<b>Taxable returns, total</b>	<b>585,074,238</b>	<b>4,488,883</b>	<b>23,244,377</b>	<b>4,127,602</b>	<b>16,111,935</b>	<b>4,127,602</b>	<b>30,108,009</b>	<b>4,127,602</b>	<b>13,996,074</b>	<b>34,306,304</b>	<b>215,733,942</b>			
<b>Nontaxable returns, total</b>	<b>35,735,934</b>	<b>3,578</b>	<b>19,092</b>	<b>1,128,548</b>	<b>13,171,687</b>	<b>1,128,548</b>	<b>14,574,184</b>	<b>1,128,548</b>	<b>1,402,497</b>	<b>1,788,741</b>	<b>4,894,116</b>			
<b>Total itemized deductions--continued</b>														
Size of adjusted gross income	Taxes paid deduction--continued						Total itemized deductions--continued						Interest paid deduction	
	State and local income taxes			Real estate taxes			Personal property taxes			Other taxes			Total	
	Number of returns	Amount	(58)	Number of returns	Amount	(60)	Number of returns	Amount	(62)	Number of returns	Amount	(64)	Number of returns	Amount
<b>All returns, total</b>	<b>30,819,670</b>	<b>136,964,632</b>	<b>73,310</b>	<b>147,863</b>	<b>74,997,732</b>	<b>32,250,381</b>	<b>17,393,850</b>	<b>7,154,492</b>	<b>17,393,850</b>	<b>1,511,201</b>	<b>30,790,485</b>	<b>250,599,197</b>	<b>30,435,796</b>	<b>235,970,212</b>
Under \$5,000	73,310	64,131	147,863	299,753	74,997,732	32,250,381	17,393,850	7,154,492	17,393,850	1,511,201	30,790,485	250,599,197	30,435,796	235,970,212
\$5,000 under \$10,000	194,822	116,461	380,022	465,344	1,157,943	434,629	1,157,943	434,629	1,157,943	434,629	1,157,943	434,629	1,157,943	434,629
\$10,000 under \$15,000	503,553	264,686	602,109	1,157,943	2,652,295	78,667	68,153	13,468	13,468	514,507	2,955,314	5,051,819	2,905,720	2,905,720
\$15,000 under \$20,000	789,689	671,330	895,691	1,533,357	4,342,629	120,298	82,225	55,015	55,015	789,821	4,496,476	7,811,821	4,411,348	4,411,348
\$20,000 under \$25,000	1,141,383	936,115	1,227,684	1,994,336	6,571,138	224,010	91,991	69,702	69,702	1,136,861	6,275,880	11,119,681	6,175,840	6,175,840
\$25,000 under \$30,000	1,464,155	1,511,333	1,412,352	2,179,774	8,051,317	226,667	134,985	33,179	33,179	1,389,305	7,596,877	13,744,780	7,483,747	7,483,747
\$30,000 under \$35,000	1,763,941	2,342,702	1,769,089	2,719,955	9,351,819	293,982	200,609	59,346	59,346	1,793,771	10,124,036	17,532,249	10,001,204	10,001,204
\$35,000 under \$40,000	1,881,655	3,044,499	1,823,978	2,765,652	10,664,386	336,756	157,514	47,419	47,419	1,815,265	10,592,011	18,066,954	10,478,557	10,478,557
\$40,000 under \$45,000	2,035,632	3,613,501	2,088,631	3,390,673	11,952,203	360,915	206,820	54,790	54,790	2,052,896	12,722,683	20,442,617	12,523,206	12,523,206
\$45,000 under \$50,000	1,870,522	3,796,502	1,927,103	3,316,648	10,371,065	348,518	181,337	45,165	45,165	1,897,129	12,064,167	18,911,711	11,888,369	11,888,369
\$50,000 under \$55,000	1,901,834	4,777,852	1,894,957	3,388,392	10,684,957	378,898	191,075	52,728	52,728	1,867,448	12,256,940	18,607,749	12,099,743	12,099,743
\$55,000 under \$60,000	1,874,816	4,695,228	1,923,933	3,456,608	10,341,985	401,924	217,076	69,302	69,302	1,910,358	13,046,098	19,303,379	12,880,094	12,880,094
\$60,000 under \$75,000	4,796,400	14,303,945	5,097,950	10,190,703	2,788,161	1,110,488	568,908	210,231	210,231	4,929,289	34,445,790	49,908,951	33,962,863	33,962,863
\$75,000 under \$100,000	4,780,397	19,161,170	5,018,905	12,281,079	2,709,181	1,215,985	595,723	190,992	190,992	4,805,057	40,221,488	47,449,364	39,275,962	39,275,962
\$100,000 under \$200,000	4,260,702	29,043,957	4,517,904	15,302,168	2,410,174	1,293,376	554,501	249,560	249,560	4,130,005	46,536,096	54,056,535	44,943,423	44,943,423
\$200,000 under \$500,000	1,153,110	19,416,761	1,230,150	6,773,830	592,693	434,805	190,739	177,140	177,140	1,091,849	20,176,300	26,802,535	17,777,434	17,777,434
\$500,000 under \$1,000,000	214,219	8,849,663	225,735	1,936,693	99,343	112,160	36,635	56,703	56,703	194,613	5,691,176	7,333,714	4,125,902	4,125,902
\$1,000,000 or more	119,530	20,854,795	125,442	1,844,825	56,579	165,220	21,127	105,458	105,458	105,930	9,028,535	85,155	2,733,714	2,733,714
<b>Taxable returns, total</b>	<b>29,697,377</b>	<b>135,751,883</b>	<b>30,721,925</b>	<b>71,689,249</b>	<b>16,718,872</b>	<b>6,923,273</b>	<b>3,377,666</b>	<b>1,369,537</b>	<b>1,369,537</b>	<b>29,343,077</b>	<b>237,740,068</b>	<b>29,015,053</b>	<b>221,290,081</b>	<b>221,290,081</b>
<b>Nontaxable returns, total</b>	<b>1,122,293</b>	<b>1,212,749</b>	<b>1,528,456</b>	<b>3,308,483</b>	<b>674,678</b>	<b>231,220</b>	<b>153,875</b>	<b>141,664</b>	<b>141,664</b>	<b>1,447,408</b>	<b>12,859,130</b>	<b>1,420,742</b>	<b>11,680,131</b>	<b>11,680,131</b>

Footnotes at end of table

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total itemized deductions--continued													
	Interest paid deduction--continued						Deductible points			Investment interest expense deduction		Total		
	Home mortgage interest--continued			Paid to individuals			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	Paid to financial institutions		Number of returns	Amount		Number of returns							Amount	
	Number of returns	Amount		Number of returns	Amount									Number of returns
(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)			
<b>All returns, total</b>	<b>29,843,316</b>	<b>229,360,709</b>	<b>1,976,168</b>	<b>6,609,503</b>	<b>2,410,039</b>	<b>1,476,739</b>	<b>1,719,155</b>	<b>13,152,246</b>	<b>32,612,634</b>	<b>99,191,962</b>	<b>31,580,108</b>	<b>72,425,402</b>		
Under \$5,000	119,597	781,084	4,536	25,479	4,582	2,587	11,509	18,474	104,281	61,507	95,522	84,678		
\$5,000 under \$10,000	256,461	1,417,043	17,038	79,471	24,847	15,634	18,868	29,558	259,456	305,736	246,189	347,669		
\$10,000 under \$15,000	493,116	2,852,119	27,761	53,601	23,079	13,985	20,775	35,608	637,124	803,293	606,005	720,912		
\$15,000 under \$20,000	763,879	4,246,605	38,395	164,743	35,225	33,925	24,327	51,203	949,441	1,418,659	906,280	1,192,192		
\$20,000 under \$25,000	1,085,402	5,923,698	63,370	252,142	55,736	22,831	31,362	77,208	1,190,252	1,715,912	1,131,210	1,489,698		
\$25,000 under \$30,000	1,346,281	7,280,000	62,977	203,747	72,659	41,491	41,522	71,639	1,478,825	2,331,872	1,420,499	1,946,122		
\$30,000 under \$35,000	1,731,003	9,810,822	79,270	190,382	90,019	67,161	28,906	55,671	1,777,888	2,857,862	1,723,216	2,376,921		
\$35,000 under \$40,000	1,774,256	10,208,752	96,323	269,815	75,821	50,332	34,075	63,112	1,869,969	2,921,309	1,773,228	2,374,251		
\$40,000 under \$45,000	1,986,061	12,087,086	116,453	436,121	117,792	70,524	49,749	128,953	2,057,944	3,213,814	1,984,754	2,696,717		
\$45,000 under \$50,000	1,839,289	11,462,149	141,717	426,220	134,093	84,836	40,602	110,962	1,916,599	3,342,040	1,846,645	2,821,554		
\$50,000 under \$55,000	1,833,054	11,829,970	98,378	269,773	151,741	82,500	47,704	74,698	1,933,851	3,501,088	1,887,144	3,025,342		
\$55,000 under \$60,000	1,850,496	12,359,386	140,486	520,709	140,633	88,693	25,262	77,311	1,894,111	3,506,150	1,929,897	2,899,359		
\$60,000 under \$65,000	4,825,954	32,933,449	342,289	1,029,414	400,213	227,254	154,816	255,672	5,138,342	10,185,866	4,946,975	8,416,104		
\$65,000 under \$70,000	4,669,199	38,465,196	334,525	810,766	417,649	260,399	293,754	685,127	5,120,399	12,752,656	5,006,707	10,471,027		
\$70,000 under \$75,000	4,001,428	43,957,437	294,677	985,987	461,316	267,887	431,704	1,324,785	4,663,182	16,880,392	4,573,770	13,691,108		
\$75,000 under \$80,000	1,015,414	17,160,808	96,317	616,626	167,062	129,103	310,508	2,269,764	1,262,017	10,098,952	1,245,448	7,576,788		
\$80,000 under \$85,000	169,468	3,956,638	15,224	169,264	25,208	20,410	88,355	1,544,864	230,269	4,676,435	228,719	2,929,196		
\$85,000 or more	82,957	2,628,470	6,421	105,244	12,364	17,187	65,357	6,277,635	128,684	18,618,418	127,900	7,365,764		
<b>Taxable returns, total</b>	<b>28,461,693</b>	<b>218,151,280</b>	<b>1,889,993</b>	<b>6,138,800</b>	<b>2,308,026</b>	<b>1,386,283</b>	<b>1,634,403</b>	<b>12,063,704</b>	<b>31,206,322</b>	<b>96,822,852</b>	<b>30,256,322</b>	<b>70,302,681</b>		
<b>Non-taxable returns, total</b>	<b>1,381,623</b>	<b>11,209,428</b>	<b>86,165</b>	<b>470,703</b>	<b>102,013</b>	<b>90,456</b>	<b>84,751</b>	<b>1,089,542</b>	<b>1,406,312</b>	<b>2,369,110</b>	<b>1,323,786</b>	<b>2,122,720</b>		

Size of adjusted gross income	Total itemized deductions--continued														
	Contributions deduction--continued						Casualty or theft loss deduction			Miscellaneous deductions subject to 2% AGI limitation					
	Other than cash contributions			Carryover from prior years			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			
	Number of returns		Amount	Number of returns		Amount							Number of returns		Amount
	(82)	(83)		(84)	(85)								(86)	(87)	
<b>All returns, total</b>	<b>17,070,668</b>	<b>27,961,174</b>	<b>319,794</b>	<b>9,319,523</b>	<b>105,413</b>	<b>1,063,586</b>	<b>8,662,965</b>	<b>37,426,844</b>	<b>11,414,320</b>	<b>39,335,804</b>	<b>11,414,320</b>	<b>39,335,804</b>			
Under \$5,000	34,122	17,042	6,104	163,567	**1,200	**3,439	57,836	39,761	12,732	13,533	12,732	13,533			
\$5,000 under \$10,000	107,365	34,705	18,173	331,286	**	**	99,652	187,127	40,619	142,283	40,619	142,283			
\$10,000 under \$15,000	213,774	84,885	19,468	76,413	*9,914	*116,892	208,002	577,988	168,207	526,982	168,207	526,982			
\$15,000 under \$20,000	392,695	184,556	23,606	225,580	*3,279	*9,644	265,665	1,067,197	235,369	927,663	235,369	927,663			
\$20,000 under \$25,000	505,109	248,889	19,461	136,130	*12,880	*68,764	373,358	1,326,701	370,234	1,240,437	370,234	1,240,437			
\$25,000 under \$30,000	745,843	323,907	15,599	643,071	*9,010	*27,450	496,070	1,666,638	542,318	1,576,700	542,318	1,576,700			
\$30,000 under \$35,000	840,776	416,895	18,259	184,382	*12,555	*106,340	572,006	1,886,229	653,363	1,938,709	653,363	1,938,709			
\$35,000 under \$40,000	859,674	458,967	26,692	153,027	*962	*26,702	567,445	1,966,857	750,141	2,129,648	750,141	2,129,648			
\$40,000 under \$45,000	1,044,254	494,722	7,951	32,899	*7,093	*10,874	625,862	2,435,505	864,107	2,662,964	864,107	2,662,964			
\$45,000 under \$50,000	981,664	516,993	11,458	105,802	*14,835	*92,273	523,283	2,039,871	740,851	2,264,597	740,851	2,264,597			
\$50,000 under \$55,000	950,223	425,705	7,067	116,944	*9,488	*87,444	592,706	2,034,202	782,811	2,280,538	782,811	2,280,538			
\$55,000 under \$60,000	926,830	528,726	13,793	142,168	*4,494	*35,323	493,153	1,737,241	658,664	1,955,087	658,664	1,955,087			
\$60,000 under \$65,000	2,904,276	1,852,182	45,758	97,577	*5,458	*51,969	1,225,953	4,810,172	1,907,698	5,730,760	1,907,698	5,730,760			
\$65,000 under \$70,000	2,930,637	2,902,336	33,907	487,067	*6,789	*107,277	1,275,266	5,244,892	1,986,093	6,471,413	1,986,093	6,471,413			
\$70,000 under \$75,000	2,751,360	3,017,161	31,331	662,416	5,562	151,778	1,010,909	5,767,609	1,385,466	6,734,902	1,385,466	6,734,902			
\$75,000 under \$80,000	705,728	2,897,275	12,807	1,362,733	1,599	115,565	230,450	2,540,036	272,251	2,109,003	272,251	2,109,003			
\$80,000 under \$85,000	113,401	1,924,887	4,044	1,134,838	269	37,189	728,580	31,605	31,605	361,797	31,605	361,797			
\$85,000 under \$90,000	62,937	11,641,343	4,315	3,263,625	*24	*14,644	15,173	1,370,239	11,108,542	268,790	11,108,542	268,790			
<b>Taxable returns, total</b>	<b>16,535,004</b>	<b>27,601,164</b>	<b>257,764</b>	<b>8,229,719</b>	<b>88,693</b>	<b>685,545</b>	<b>8,215,460</b>	<b>35,740,366</b>	<b>11,108,542</b>	<b>38,108,044</b>	<b>11,108,542</b>	<b>38,108,044</b>			
<b>Non-taxable returns, total</b>	<b>535,664</b>	<b>360,011</b>	<b>62,030</b>	<b>1,089,805</b>	<b>16,720</b>	<b>378,041</b>	<b>447,505</b>	<b>1,686,478</b>	<b>305,778</b>	<b>1,227,760</b>	<b>305,778</b>	<b>1,227,760</b>			

Footnotes at end of table

**Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total itemized deductions--continued										Exemptions		Taxable income	
	Miscellaneous deductions subject to 2% AGI limitation--continued		Gambling loss deduction		Miscellaneous deductions other than gambling		Total unlimited miscellaneous deduction		Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount
	Tax preparation fees		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount						
	Number of returns	Amount												
	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)		(100)	(101)	(102)	(103)	
All returns, total.....	12,478,287	3,003,321	561,189	5,124,908	229,703	755,464	779,248	5,880,372	94,607,597	240,299,123	34,902,209	2,284,224,128		
Under \$5,000	50,376	13,144	*1,989	*2,156	*1,122	*2,172	*3,110	*4,328	291,059	770,260	21,039	20,886		
\$5,000 under \$10,000	119,005	27,158	*6,229	*23,991	*3,203	*5,637	9,432	29,628	593,759	1,569,397	101,270	185,503		
\$10,000 under \$15,000	262,778	37,748	15,571	57,521	*264	*600	15,835	58,121	1,305,043	3,450,701	451,335	1,621,394		
\$15,000 under \$20,000	375,853	56,279	15,993	62,258	*3,547	*22,032	19,540	84,290	2,088,477	5,526,366	832,518	4,992,913		
\$20,000 under \$25,000	477,662	78,622	18,092	66,169	*6,743	*12,011	24,835	78,180	2,830,224	7,490,821	1,261,621	11,985,420		
\$25,000 under \$30,000	611,502	83,674	20,848	113,530	11,294	9,390	32,142	122,920	3,456,136	9,146,462	1,667,719	21,685,589		
\$30,000 under \$35,000	730,505	99,178	35,114	135,040	*10,861	*9,816	45,976	144,856	4,389,843	11,618,416	2,050,072	34,562,004		
\$35,000 under \$40,000	765,999	115,682	28,146	132,842	*19,101	*43,401	47,247	176,243	5,029,984	13,319,942	2,156,087	45,367,609		
\$40,000 under \$45,000	840,034	129,057	37,059	124,935	19,102	75,227	50,788	200,162	5,871,449	15,543,611	2,362,806	58,317,199		
\$45,000 under \$50,000	783,264	139,112	27,219	177,514	*10,341	*47,220	36,599	224,734	5,644,683	14,951,068	2,204,572	64,098,586		
\$50,000 under \$55,000	758,349	118,971	29,253	183,301	*7,509	*12,418	36,752	195,719	5,834,776	15,444,912	2,175,123	71,964,474		
\$55,000 under \$60,000	702,970	102,520	32,362	281,685	*10,798	*16,915	43,160	298,500	5,941,217	16,737,036	2,128,431	78,775,262		
\$60,000 under \$75,000	1,847,342	321,819	90,866	506,310	42,270	65,815	129,982	572,125	16,072,669	42,574,437	5,542,714	251,476,660		
\$75,000 under \$100,000	1,933,012	441,462	90,035	550,379	23,784	28,019	113,819	578,399	16,012,288	42,407,123	5,400,457	330,299,783		
\$100,000 under \$200,000	1,623,853	590,717	81,555	978,948	41,179	152,935	121,357	1,131,883	14,283,512	37,347,703	4,865,535	491,268,020		
\$200,000 under \$500,000	468,467	356,252	22,063	762,158	13,446	141,682	34,833	903,840	3,901,068	3,400,867	1,311,291	320,358,742		
\$500,000 under \$1,000,000	82,123	129,671	5,828	501,096	2,583	32,276	8,354	533,372	693,418	0	237,764	141,634,094		
\$1,000,000 or more	45,195	162,254	2,966	465,075	2,556	77,898	5,476	542,972	367,993	0	131,855	355,509,991		
Taxable returns, total.....	11,891,854	2,856,289	635,143	4,769,060	223,203	714,848	746,707	5,483,908	89,950,240	227,722,216	34,630,066	2,282,867,908		
Nontaxable returns, total.....	586,433	147,032	26,046	355,848	6,501	40,516	32,541	396,464	4,757,358	12,576,906	272,143	1,356,219		
Size of adjusted gross income	Income tax before credits			Total tax credits			Income tax after credits			Alternative minimum tax			Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)
	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)
All returns, total.....	34,903,845	538,592,385	5,056,040	5,651,693	34,632,805	532,940,691	550,119	3,738,774	34,643,372	536,689,861				
Under \$5,000	21,039	3,995	-	-	21,039	3,995	*356	*2,727	21,396	6,721				
\$5,000 under \$10,000	100,651	33,844	*13,898	*457	99,414	33,387	*1,254	*3,727	99,469	37,114				
\$10,000 under \$15,000	453,635	253,070	20,844	5,353	441,041	24,717	*60	*1,171	441,101	248,888				
\$15,000 under \$20,000	831,281	743,096	134,509	59,987	728,381	683,109	*387	*593	728,768	683,702				
\$20,000 under \$25,000	1,261,621	1,791,396	216,295	106,473	1,166,007	1,684,923	200	645	1,166,180	1,685,568				
\$25,000 under \$30,000	1,688,482	3,245,613	215,961	75,737	1,631,271	3,169,876	1,196	2,877	1,632,449	3,172,753				
\$30,000 under \$35,000	2,050,081	5,246,916	116,788	45,601	2,049,625	5,201,315	172	1,197	2,049,725	5,202,512				
\$35,000 under \$40,000	2,156,087	7,070,088	213,870	102,441	2,155,900	6,967,646	4,392	3,422	2,155,966	6,971,068				
\$40,000 under \$45,000	2,362,806	9,304,029	228,902	100,316	2,361,528	9,203,712	3,992	3,743	2,361,580	9,207,464				
\$45,000 under \$50,000	2,204,579	10,520,503	225,335	92,647	2,200,319	10,427,856	3,410	5,373	2,200,319	10,433,229				
\$50,000 under \$55,000	2,175,123	11,863,148	225,816	83,420	2,173,951	11,779,727	7,629	16,267	2,175,003	11,796,994				
\$55,000 under \$60,000	2,128,431	12,870,879	284,843	132,284	2,120,657	12,738,595	2,220	5,153	2,120,717	12,743,748				
\$60,000 under \$75,000	5,542,713	43,530,942	806,653	366,311	5,540,197	43,164,631	27,200	54,471	5,540,420	43,220,548				
\$75,000 under \$100,000	5,400,809	64,854,334	828,992	451,103	5,399,394	64,403,230	81,590	205,969	5,401,841	64,609,199				
\$100,000 under \$200,000	4,865,544	113,471,404	957,264	799,371	4,864,272	112,672,033	189,652	638,317	4,866,868	113,310,482				
\$200,000 under \$500,000	1,311,331	92,006,230	390,791	797,473	1,310,435	91,208,757	181,895	1,469,096	1,311,817	92,678,849				
\$500,000 under \$1,000,000	237,765	46,596,984	103,236	572,046	237,575	46,024,939	29,145	427,893	237,799	46,452,839				
\$1,000,000 or more	131,865	115,185,915	72,043	1,860,673	131,798	113,325,243	15,369	896,134	131,955	114,229,183				
Taxable returns, total.....	34,635,139	538,579,042	4,787,335	5,438,350	34,632,805	532,940,691	550,119	3,738,774	34,643,372	536,689,861				
Nontaxable returns, total.....	288,706	213,343	268,706	213,343	-	-	-	-	-	-				

\* Estimate should be used with caution due to the small number of sample returns on which it is based

\*\*Data combined to avoid disclosure of information for specific taxpayers

NOTE: Detail may not add to totals because of rounding

**Table 2.2 -- Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	All returns		Joint returns of married persons		Separate returns of married persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	36,624,595	3,130,183,733	24,213,610	2,447,887,697	1,003,008	59,919,781
Salaries and wages	32,287,247	2,165,072,017	22,270,108	1,717,226,917	896,944	38,186,246
Taxable interest	30,248,629	96,427,465	20,831,409	65,225,909	682,753	2,336,524
Tax-exempt interest	3,112,399	39,178,191	2,059,102	24,590,175	44,198	1,004,679
Dividends	15,393,873	84,952,495	10,776,296	56,232,633	285,693	2,085,836
State income tax refunds	17,674,352	13,296,063	12,189,773	10,044,194	518,007	294,906
Alimony received	186,029	3,225,174	12,935	115,075	*5,342	*14,413
Business or profession						
Net income	5,605,371	144,319,815	4,444,994	118,112,013	101,727	2,463,018
Net loss	2,258,532	12,195,208	1,808,195	9,622,907	37,478	225,694
Sales of capital assets						
Net gain in AGI	10,375,035	290,601,240	7,305,664	223,408,369	177,690	8,434,804
Net loss in AGI	2,601,304	5,232,437	1,815,919	3,626,290	35,962	42,202
Sales of property other than capital assets	978,219	-1,055,774	768,030	-932,662	10,110	5,920
Taxable IRA distributions	2,317,599	30,865,943	1,605,581	23,357,903	18,023	247,546
Taxable pensions and annuities	6,999,140	116,079,602	4,720,438	83,512,600	149,318	1,910,288
Rent and royalty						
Net income	3,105,794	36,567,306	2,281,051	28,029,083	47,198	640,460
Net loss	3,440,583	22,947,804	2,525,962	17,215,106	53,100	395,112
Farm rental income less loss	247,404	1,730,816	171,364	982,041	3,840	46,474
Partnership and S Corporation net income less loss	4,057,509	164,763,424	3,188,156	139,329,929	55,136	3,631,862
Estate and trust net income less loss	313,620	7,022,954	177,555	3,313,172	4,543	325,230
Farm net income less loss	669,965	-2,944,898	554,765	-2,394,441	11,359	-53,095
Unemployment compensation	1,955,998	5,545,725	1,426,115	3,997,667	49,226	140,715
Taxable social security benefits	3,636,309	32,007,824	2,325,508	22,879,428	47,231	407,176
Other income less loss	2,456,219	13,853,445	1,851,596	10,736,365	50,160	441,243
Total statutory adjustments	8,554,780	32,328,130	6,468,970	24,765,902	176,695	717,660
IRA payments	1,783,887	4,290,987	1,183,215	3,288,546	24,551	33,732
Payments to a Keogh plan	13,666	17,002	9,409	14,847	*9	*22
Deduction for self-employment tax	999,261	9,303,929	830,030	7,830,094	8,653	76,014
Moving expenses adjustment	6,163,625	9,571,886	4,936,892	7,926,808	118,809	151,669
Medical savings account deduction	378,955	1,066,216	281,917	891,578	17,381	65,007
Total itemized deductions	36,624,595	620,810,172	24,213,610	459,131,651	1,003,008	11,517,440
Itemized deductions limitation	4,489,461	23,263,469	3,796,079	19,730,214	149,586	592,409
Medical and dental expenses deduction	5,256,149	29,283,622	3,095,990	12,844,493	100,208	385,757
Taxes paid deduction	36,095,045	220,628,058	24,058,071	169,860,095	975,512	4,267,110
Interest paid deduction	30,790,485	250,599,197	21,833,992	193,246,373	715,214	4,497,180
Contributions deduction	32,612,634	99,191,962	22,299,561	75,889,032	801,007	2,038,591
Casualty or theft loss deduction	105,413	1,063,586	74,918	667,288	*1,115	*2,911
Total miscellaneous deductions	9,270,635	43,307,216	5,587,962	26,354,585	223,428	918,290
Taxable income	34,902,209	2,284,224,128	23,325,483	1,798,804,234	953,619	45,061,796
Total tax credits	5,056,040	5,651,693	3,937,437	4,448,341	53,461	143,770
Child care credit	2,915,872	1,260,603	2,519,068	1,075,913	22,219	8,515
Credit for the elderly or disabled	*5,511	*1,198	*3,173	*732	-	-
Foreign tax credit	1,460,635	2,615,016	1,017,420	2,018,824	26,392	106,760
Earned income credit used to offset income						
tax before credits	455,369	176,700	212,487	66,081	-	-
Minimum tax credit	107,706	636,321	83,830	534,544	2,138	11,215
General business credit	227,217	695,610	185,941	583,353	2,181	9,062
Empowerment zone employment credit	-	-	-	-	-	-
Income tax after credits	34,632,805	532,940,691	23,204,292	423,522,976	953,573	11,200,287
Alternative minimum tax	550,119	3,738,774	399,584	2,596,130	24,784	121,225
Total income tax	34,643,372	536,689,861	23,209,499	426,126,323	953,723	11,321,823
Total tax liability	35,132,132	558,022,552	23,522,387	443,541,558	965,708	11,688,718
Total tax payments	35,482,527	564,452,827	23,758,055	442,649,139	956,659	11,500,492
Income tax withheld	33,142,671	394,246,979	22,581,193	309,934,945	913,426	6,961,961
Estimated tax payments	6,264,673	133,539,757	4,285,050	103,401,892	97,111	3,305,655
Overpayment refunded	23,100,364	52,327,384	14,699,900	35,756,298	567,798	872,594
Tax due at time of filing	11,434,614	64,097,651	8,274,017	50,590,066	396,771	1,665,527

Footnotes at end of table



**Table 2.2 -- Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	2,469,904	125,167,244	33,066	2,218,313	8,905,007	494,990,697
Salaries and wages	2,283,442	101,023,117	30,420	1,022,506	6,806,334	307,613,231
Taxable interest	1,708,593	2,009,086	30,667	107,743	6,995,206	26,748,204
Tax-exempt interest	73,944	662,853	7,145	17,194	928,009	12,903,291
Dividends	652,279	1,866,102	20,843	141,632	3,658,762	24,626,292
State income tax refunds	1,252,555	771,085	17,404	16,325	3,696,614	2,169,554
Alimony received	77,609	1,402,298	-	-	90,142	1,693,388
Business or profession						
Net income	239,192	4,845,705	8,697	119,721	810,761	18,779,359
Net loss	96,627	582,732	*2,634	*7,083	313,598	1,756,791
Sales of capital assets						
Net gain in AGI	433,685	5,422,257	16,401	140,210	2,441,596	53,195,601
Net loss in AGI	103,189	193,014	1,372	4,104	644,862	1,366,828
Sales of property other than capital assets	22,180	9,425	1,230	-3,859	176,669	-134,598
Taxable IRA distributions	98,471	1,118,191	*1,238	*7,314	594,286	6,134,989
Taxable pensions and annuities	304,867	4,493,123	13,242	331,311	1,811,274	25,832,280
Rent and royalty						
Net income	121,358	966,351	1,513	66,963	654,675	6,864,450
Net loss	185,317	1,217,508	529	16,146	675,675	4,103,931
Farm rental income less loss	4,010	20,627	*3	*170	68,188	681,504
Partnership and S Corporation net income less loss	96,632	2,998,500	3,849	104,648	713,736	18,698,485
Estate and trust net income less loss	8,590	349,553	*264	*22,685	122,668	3,012,315
Farm net income less loss	9,778	-32,015	*43	*143	94,021	-465,490
Unemployment compensation	104,566	291,477	-	-	376,090	1,115,865
Taxable social security benefits	63,770	374,429	6,423	99,751	1,193,377	8,247,040
Other income less loss	110,733	403,745	*824	*21,615	442,906	2,250,477
Total statutory adjustments	382,923	1,400,073	6,739	19,384	1,519,452	5,425,111
IRA payments	94,619	147,574	*3	*6	481,499	821,129
Payments to a Keogh plan	-	-	-	-	*4,249	*2,133
Deduction for self-employment tax	23,506	162,534	*1,140	*7,918	135,933	1,227,369
Moving expenses adjustment	230,106	281,323	5,498	7,830	872,320	1,204,254
Medical savings account deduction	9,218	16,891	*1,199	*2,082	69,241	90,658
Total itemized deductions	2,469,904	32,040,208	33,066	510,916	8,905,007	117,609,956
Itemized deductions limitation	78,706	380,875	2,108	12,245	462,982	2,547,727
Medical and dental expenses deduction	418,134	1,215,080	*4,792	*9,684	1,637,025	14,828,609
Taxes paid deduction	2,451,253	9,626,056	33,066	163,409	8,577,144	36,711,388
Interest paid deduction	2,128,259	14,783,013	24,626	201,813	6,088,395	37,870,809
Contributions deduction	2,203,362	3,721,139	31,833	68,645	7,276,870	17,474,554
Casualty or theft loss deduction	*10,855	*75,152	†	†	18,524	318,033
Total miscellaneous deductions	821,573	3,000,643	9,652	79,409	2,628,020	12,954,289
Taxable income	2,305,014	79,375,474	30,590	1,484,567	8,287,503	359,498,058
Total tax credits	572,285	315,576	6,477	1,259	486,380	742,748
Child care credit	351,698	166,478	*4,159	*596	18,728	9,101
Credit for the elderly or disabled	-	-	-	-	*2,338	*465
Foreign tax credit	42,101	30,428	2,158	315	372,566	458,688
Earned income credit used to offset income						
tax before credits	215,198	99,285	-	-	27,685	11,333
Minimum tax credit	3,860	7,170	*4	*5	17,874	83,387
General business credit	2,778	7,464	*160	*126	36,157	95,604
Empowerment zone employment credit	-	-	-	-	-	-
Income tax after credits	2,175,153	15,725,641	30,589	326,604	8,269,199	82,165,184
Alternative minimum tax	34,281	303,863	*247	*1,263	91,223	716,292
Total income tax	2,176,621	16,029,504	30,589	327,867	8,272,940	82,884,344
Total tax liability	2,218,249	16,653,291	31,827	345,827	8,393,961	85,793,157
Total tax payments	2,401,824	19,667,974	32,104	345,173	8,333,885	90,290,048
Income tax withheld	2,305,339	16,449,999	30,772	246,135	7,311,941	60,653,939
Estimated tax payments	178,116	2,580,570	6,361	83,674	1,698,035	24,167,966
Overpayment refunded	2,007,550	4,644,618	22,431	42,624	5,802,686	11,011,250
Tax due at time of filing	402,680	1,704,843	7,452	56,574	2,353,694	10,080,641

\* Estimate should be used with caution due to the small number of sample returns on which it is based

† Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in appropriate totals

NOTE: Detail may not add to totals because of rounding

**Table 2.3--All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross income**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for dependents				
				Total				Total income tax
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>All returns, total.....</b>	<b>122,421,991</b>	<b>241,279,259</b>	<b>160,309,748</b>	<b>44,749,264</b>	<b>80,969,511</b>	<b>2,287,013,194</b>	<b>30,014,070</b>	<b>316,733,778</b>
Under \$5,000	14,854,586	11,726,602	8,173,999	2,132,321	3,552,603	-11,807,730	6,430	56,580
\$5,000 under \$10,000	13,414,246	17,999,579	12,274,275	3,557,081	5,725,304	27,088,306	13,560	7,267
\$10,000 under \$15,000	13,174,126	22,556,372	15,234,264	4,362,863	7,322,109	54,685,232	273,593	80,372
\$15,000 under \$20,000	11,393,805	21,313,924	14,234,696	4,112,637	7,079,228	71,908,023	747,762	395,819
\$20,000 under \$25,000	9,944,746	19,120,686	12,925,901	3,423,553	6,194,786	76,676,910	2,052,450	2,000,373
\$25,000 under \$30,000	8,064,922	15,597,685	10,760,485	2,747,135	4,837,200	75,503,009	2,600,034	4,281,939
\$30,000 under \$35,000	6,948,723	14,796,021	9,849,779	2,658,011	4,946,242	86,268,718	2,625,368	5,917,127
\$35,000 under \$40,000	6,018,020	13,564,904	9,083,680	2,467,946	4,481,223	92,378,669	2,451,119	7,202,196
\$40,000 under \$45,000	5,355,241	12,840,254	8,402,274	2,381,010	4,437,980	101,077,376	2,363,737	8,303,101
\$45,000 under \$50,000	4,432,616	11,009,148	7,166,897	2,046,875	3,842,252	97,247,275	2,034,451	8,621,141
\$50,000 under \$55,000	3,984,414	10,433,896	6,724,463	1,970,949	3,709,433	103,336,730	1,970,365	9,640,702
\$55,000 under \$60,000	3,472,391	9,437,476	6,107,821	1,765,158	3,329,655	101,487,612	1,758,915	9,778,232
\$60,000 under \$75,000	7,723,436	21,641,563	14,003,604	3,946,103	7,637,958	264,339,576	3,942,539	28,407,677
\$75,000 under \$100,000	6,454,920	18,540,204	11,984,504	3,408,308	6,555,700	292,291,371	3,405,570	38,005,702
\$100,000 under \$200,000	5,377,899	15,435,577	10,011,473	2,833,375	5,424,104	371,984,196	2,832,671	62,326,346
\$200,000 under \$500,000	1,401,734	4,111,718	2,621,801	744,644	1,489,917	213,350,485	744,344	52,350,040
\$500,000 under \$1,000,000	261,708	753,629	485,410	127,538	268,220	85,790,924	127,458	25,453,523
\$1,000,000 or more	144,459	400,021	264,424	63,758	135,598	183,406,514	63,705	53,905,640
<b>Taxable returns, total.....</b>	<b>93,471,200</b>	<b>182,627,070</b>	<b>128,231,051</b>	<b>30,014,070</b>	<b>54,396,019</b>	<b>2,121,680,431</b>	<b>30,014,070</b>	<b>316,733,778</b>
<b>Nontaxable returns, total.....</b>	<b>28,950,792</b>	<b>58,652,189</b>	<b>32,078,698</b>	<b>14,735,194</b>	<b>26,573,491</b>	<b>165,332,763</b>	-	-

## Exemptions for dependents--continued

Size of adjusted gross income	Exemptions for children at home					Exemptions for children away from home				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
<b>All returns, total.....</b>	<b>41,866,198</b>	<b>74,488,886</b>	<b>2,180,203,775</b>	<b>27,921,643</b>	<b>303,463,618</b>	<b>895,237</b>	<b>1,212,566</b>	<b>53,182,351</b>	<b>824,759</b>	<b>8,201,844</b>
Under \$5,000	2,002,974	3,291,054	-10,973,772	6,318	52,076	17,131	26,393	-811,073	57	2,027
\$5,000 under \$10,000	3,275,190	5,280,080	24,911,709	12,315	7,001	13,412	19,734	107,996	1,237	188
\$10,000 under \$15,000	4,009,795	6,674,900	50,256,237	151,061	47,310	49,031	72,571	632,099	16,250	6,525
\$15,000 under \$20,000	3,802,328	6,326,509	66,418,995	548,174	244,096	36,018	54,074	646,373	30,412	28,218
\$20,000 under \$25,000	3,109,691	5,447,443	69,762,205	1,771,619	1,635,034	52,302	74,348	1,160,227	49,952	66,160
\$25,000 under \$30,000	2,506,091	4,336,341	68,921,821	2,360,178	3,801,648	77,485	117,103	2,124,885	77,485	175,648
\$30,000 under \$35,000	2,421,026	4,406,848	78,564,840	2,390,014	5,277,271	89,781	106,704	2,943,843	89,349	246,658
\$35,000 under \$40,000	2,299,990	4,109,723	86,125,464	2,283,507	6,608,888	55,875	79,502	2,092,058	55,875	194,461
\$40,000 under \$45,000	2,213,075	4,060,684	93,950,867	2,199,007	7,595,964	60,181	71,654	2,566,026	60,181	254,590
\$45,000 under \$50,000	1,932,968	3,539,754	91,844,791	1,920,545	8,031,762	57,549	70,882	2,746,097	57,548	331,959
\$50,000 under \$55,000	1,876,495	3,465,827	98,411,380	1,875,913	9,052,666	51,263	63,751	2,688,493	51,262	320,480
\$55,000 under \$60,000	1,691,230	3,110,454	97,222,411	1,684,986	9,300,834	46,090	51,481	2,675,359	46,090	306,948
\$60,000 under \$75,000	3,799,234	7,235,352	254,534,409	3,795,669	27,078,477	103,692	151,559	6,813,562	103,692	855,181
\$75,000 under \$100,000	3,274,742	6,227,207	280,932,712	3,272,005	36,386,047	95,635	129,334	8,264,667	95,635	1,235,973
\$100,000 under \$200,000	2,741,800	5,153,942	359,890,074	2,741,177	60,166,384	70,045	94,656	9,430,917	70,000	1,705,101
\$200,000 under \$500,000	722,944	1,429,633	207,629,575	722,654	50,910,176	16,191	23,646	4,351,105	16,184	1,098,442
\$500,000 under \$1,000,000	124,280	260,676	83,664,182	124,204	24,817,852	2,640	3,842	1,676,412	2,638	498,093
\$1,000,000 or more	62,348	132,461	178,135,876	62,299	52,450,133	918	1,332	3,073,307	915	875,192
<b>Taxable returns, total.....</b>	<b>27,921,643</b>	<b>49,915,873</b>	<b>2,022,291,178</b>	<b>27,921,643</b>	<b>303,463,618</b>	<b>824,759</b>	<b>1,097,514</b>	<b>53,024,970</b>	<b>824,759</b>	<b>8,201,844</b>
<b>Nontaxable returns, total.....</b>	<b>13,944,555</b>	<b>24,573,014</b>	<b>157,912,598</b>	-	-	<b>70,478</b>	<b>115,052</b>	<b>157,381</b>	-	-

Footnotes at end of table

**Table 2.3--All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Exemptions for dependents--continued									
	Exemptions for parents					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
<b>All returns, total .....</b>	<b>1,752,494</b>	<b>2,079,823</b>	<b>81,619,706</b>	<b>1,406,263</b>	<b>9,728,562</b>	<b>2,338,451</b>	<b>3,188,235</b>	<b>66,904,668</b>	<b>1,258,440</b>	<b>5,567,637</b>
Under \$5,000 .....	37,991	42,953	-506,813	53	2,473	151,048	192,203	135,226	15	255
\$5,000 under \$10,000 .....	85,776	90,174	640,532	9	79	256,840	335,317	1,976,228	-	-
\$10,000 under \$15,000 .....	134,790	155,954	1,671,752	46,689	9,228	336,278	418,684	4,211,742	69,076	17,906
\$15,000 under \$20,000 .....	176,384	202,952	3,086,744	95,935	71,101	367,943	495,693	6,510,515	105,053	73,295
\$20,000 under \$25,000 .....	212,260	260,787	4,720,431	165,919	202,858	298,737	412,208	6,661,244	176,442	176,060
\$25,000 under \$30,000 .....	141,621	158,863	3,880,524	137,299	237,495	158,845	224,893	4,300,024	146,911	236,743
\$30,000 under \$35,000 .....	163,906	208,616	5,326,405	162,707	334,816	175,387	224,075	5,677,604	175,044	407,359
\$35,000 under \$40,000 .....	102,905	118,843	3,810,316	101,600	299,628	127,785	173,155	4,784,505	126,666	379,026
\$40,000 under \$45,000 .....	116,993	134,214	4,997,131	116,584	424,983	112,676	171,429	4,749,821	109,482	391,885
\$45,000 under \$50,000 .....	91,064	106,710	4,322,489	90,721	351,304	67,937	124,906	3,208,210	64,783	269,071
\$50,000 under \$55,000 .....	69,189	97,018	3,602,828	69,189	337,620	47,204	82,836	2,466,644	47,204	255,944
\$55,000 under \$60,000 .....	56,681	58,919	3,286,390	56,681	309,939	55,938	108,801	3,225,253	55,938	279,261
\$60,000 under \$75,000 .....	128,090	156,418	8,698,055	128,090	940,743	74,374	94,629	4,947,034	74,374	513,074
\$75,000 under \$100,000 .....	108,735	132,806	9,401,905	108,734	1,092,796	57,465	66,353	4,937,748	57,465	666,906
\$100,000 under \$200,000 .....	99,433	122,780	12,649,531	99,393	1,976,371	41,186	52,726	5,296,911	41,184	880,284
\$200,000 under \$500,000 .....	22,815	27,605	6,282,676	22,804	1,485,567	7,732	9,034	2,099,229	7,730	516,914
\$500,000 under \$1,000,000 .....	2,743	2,953	1,774,893	2,740	528,841	623	749	462,372	620	139,516
\$1,000,000 or more .....	1,120	1,259	3,973,916	1,117	1,122,719	452	546	1,254,359	451	364,141
<b>Taxable returns, total.....</b>	<b>1,406,263</b>	<b>1,677,342</b>	<b>77,614,077</b>	<b>1,406,263</b>	<b>9,728,562</b>	<b>1,258,440</b>	<b>1,705,291</b>	<b>53,524,364</b>	<b>1,258,440</b>	<b>5,567,637</b>
<b>Nontaxable returns, total.....</b>	<b>346,231</b>	<b>402,481</b>	<b>4,005,628</b>	-	-	<b>1,080,012</b>	<b>1,482,944</b>	<b>13,380,304</b>	-	-

\* Estimate should be used with caution because of the small number of returns on which it is based

NOTE: Detail may not add to totals because of rounding

**Table 2.4--All Returns: Exemptions by Type and Number of Exemptions, by Marital Status**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Marital status	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for dependents				
				Total			Total income tax	
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>All returns, total.....</b>	<b>122,421,991</b>	<b>241,279,259</b>	<b>160,309,748</b>	<b>44,749,264</b>	<b>80,969,511</b>	<b>2,287,013,194</b>	<b>30,014,070</b>	<b>316,733,778</b>
Joint returns of married persons	49,165,907	151,332,703	98,315,525	26,948,448	53,017,178	1,881,195,428	22,428,394	283,098,955
Separate returns of married persons, total	2,620,881	3,657,351	2,643,931	660,734	1,013,420	22,705,353	564,014	3,504,343
Spouse filing	2,593,470	3,592,346	2,589,110	655,058	1,003,236	22,395,642	559,338	3,458,852
Spouse not filing	27,410	65,005	54,821	*5,676	*10,184	309,711	*4,676	*45,492
Returns of heads of household	16,855,280	41,560,004	16,855,280	15,488,187	24,704,724	338,502,293	6,145,230	24,555,528
Returns of surviving spouses	61,418	159,192	61,418	61,418	97,774	2,728,350	41,015	369,765
Returns of single persons	53,718,505	44,570,009	42,433,594	1,590,477	2,136,414	41,881,770	835,417	5,205,186

Marital status	Exemptions for dependents--continued									
	Exemptions for children at home					Exemptions for children away from home				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
	(9)	(10)	(11)	Number of returns	Amount	(14)	(15)	(16)	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
<b>All returns, total.....</b>	<b>41,866,198</b>	<b>74,488,886</b>	<b>2,180,203,775</b>	<b>27,921,643</b>	<b>303,463,618</b>	<b>895,237</b>	<b>1,212,566</b>	<b>53,182,351</b>	<b>824,759</b>	<b>8,201,843</b>
Joint returns of married persons	26,265,130	50,800,634	1,838,268,621	21,851,173	276,894,652	383,311	507,820	29,922,643	359,563	4,635,665
Separate returns of married persons, total	602,986	915,382	20,002,040	509,454	2,994,473	38,213	50,390	2,229,748	38,204	438,273
Spouse filing	597,353	905,240	19,720,228	504,821	2,958,114	38,171	50,348	2,201,849	38,161	429,141
Spouse not filing	*5,633	*10,141	281,811	*4,633	*36,359	*42	*42	27,899	*42	*9,133
Returns of heads of household	13,980,501	21,408,160	301,253,882	5,207,050	21,411,177	107,849	148,607	4,245,226	78,226	532,493
Returns of surviving spouses	61,417	96,534	2,722,025	41,014	367,299	*3	*3	7,122	*3	*2,487
Returns of single persons	956,164	1,268,177	17,957,207	312,952	1,796,017	365,861	505,746	16,777,613	348,763	2,592,924

Marital status	Exemptions for dependents--continued									
	Exemptions for parents					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
	(19)	(20)	(21)	Number of returns	Amount	(24)	(25)	(26)	Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
<b>All returns, total.....</b>	<b>1,752,494</b>	<b>2,079,823</b>	<b>81,619,705</b>	<b>1,406,263</b>	<b>9,728,562</b>	<b>2,338,451</b>	<b>3,188,235</b>	<b>66,904,668</b>	<b>1,258,440</b>	<b>5,567,637</b>
Joint returns of married persons	761,547	928,387	52,805,382	690,773	7,055,705	539,509	780,338	27,690,799	411,889	3,061,104
Separate returns of married persons, total	14,855	18,030	594,044	11,256	107,393	24,988	29,618	557,371	21,825	64,065
Spouse filing	14,855	18,030	594,044	11,256	107,393	24,988	29,618	557,371	21,825	64,065
Spouse not filing	-	-	-	-	-	-	-	-	-	-
Returns of heads of household	887,852	1,027,960	25,760,496	645,706	2,277,938	1,552,109	2,119,996	33,275,408	696,885	1,880,866
Returns of surviving spouses	-	-	-	-	-	*1,237	*1,237	16,343	-	-
Returns of single persons	88,238	105,445	2,459,783	58,528	287,526	220,609	257,047	5,364,746	127,841	561,602

\*Estimate should be used with caution because of the small number of returns on which it is based

NOTE: Detail may not add to totals because of rounding

**Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	All returns with earned income credit									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		Nontaxable earned income		EIC self-employment income		EIC earned income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Total.....</b>	<b>19,391,179</b>	<b>237,876,133</b>	<b>17,873,906</b>	<b>213,563,144</b>	<b>2,006,405</b>	<b>2,058,876</b>	<b>3,419,926</b>	<b>19,360,184</b>	<b>19,391,179</b>	<b>234,982,203</b>
No adjusted gross income	77,300	-2,264,684	47,436	474,328	2,713	4,307	61,134	74,584	77,300	553,219
\$1 under \$1,000	356,176	217,043	279,358	185,643	*5,830	*4,792	86,634	93,977	356,176	284,412
\$1,000 under \$2,000	585,002	889,402	527,572	879,243	*18,474	*1,519	91,626	77,963	585,002	958,725
\$2,000 under \$3,000	667,174	1,662,674	603,139	1,464,924	*11,427	*18,717	102,333	185,012	667,174	1,668,653
\$3,000 under \$4,000	780,904	2,712,958	686,964	2,247,530	*7,528	*262	134,547	430,434	780,904	2,678,225
\$4,000 under \$5,000	872,644	3,931,535	761,415	3,277,993	*16,237	*5,765	184,975	513,734	872,644	3,797,492
\$5,000 under \$6,000	944,690	5,188,091	857,996	4,332,370	25,348	11,431	164,455	650,824	944,690	4,994,624
\$6,000 under \$7,000	1,058,689	6,879,159	907,906	5,342,950	31,596	15,744	252,248	1,261,730	1,058,689	6,620,425
\$7,000 under \$8,000	1,105,216	8,310,917	999,786	6,875,031	*15,350	*7,000	206,754	1,036,627	1,105,216	7,918,657
\$8,000 under \$9,000	1,106,111	9,391,384	1,000,194	7,796,407	59,347	24,025	226,872	1,179,273	1,106,111	8,999,704
\$9,000 under \$10,000	952,879	8,994,384	832,578	7,225,020	51,758	60,847	203,203	1,404,063	952,879	8,689,930
\$10,000 under \$11,000	742,463	7,805,318	675,735	6,600,177	40,568	53,890	129,774	922,224	742,463	7,576,291
\$11,000 under \$12,000	777,870	8,943,473	710,465	7,557,214	58,380	71,772	148,157	1,020,241	777,870	8,649,227
\$12,000 under \$13,000	721,559	9,002,753	683,170	8,025,416	57,151	33,748	112,446	639,924	721,559	8,699,088
\$13,000 under \$14,000	783,135	10,567,647	737,142	9,475,306	108,590	237,152	112,337	811,054	783,135	10,523,513
\$14,000 under \$15,000	785,821	11,386,075	740,554	10,105,117	112,927	104,684	132,455	992,484	785,821	11,202,284
\$15,000 under \$16,000	755,867	11,728,768	725,789	10,464,234	133,576	83,976	113,486	881,018	755,867	11,429,228
\$16,000 under \$17,000	705,122	11,637,663	667,556	10,421,268	112,920	211,689	101,838	873,707	705,122	11,506,665
\$17,000 under \$18,000	718,651	12,576,381	694,441	11,590,482	122,218	110,974	105,636	627,191	718,651	12,328,646
\$18,000 under \$19,000	736,860	13,614,500	705,399	12,550,839	143,868	168,437	97,735	720,404	736,860	13,439,680
\$19,000 under \$20,000	658,598	12,851,649	639,348	12,004,609	148,725	126,835	80,688	553,951	658,598	12,685,396
\$20,000 under \$25,000	2,653,987	59,281,335	2,574,905	54,433,432	568,987	543,726	387,319	2,888,333	2,653,987	57,865,490
\$25,000 and over	844,459	22,567,710	815,059	20,233,611	152,888	157,584	183,271	1,521,433	844,459	21,912,627

Size of adjusted gross income	All returns with earned income credit--continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
<b>Total.....</b>	<b>19,391,179</b>	<b>30,388,582</b>	<b>8,399,556</b>	<b>3,767,990</b>	<b>3,054,604</b>	<b>2,128,770</b>	<b>3,040,945</b>	<b>2,224,931</b>	<b>15,367,868</b>	<b>24,395,661</b>
No adjusted gross income	77,300	84,168	-	-	-	-	44,047	20,084	54,287	64,083
\$1 under \$1,000	356,176	56,068	*3,161	*174	*3,161	*13,672	51,838	7,562	317,422	48,333
\$1,000 under \$2,000	585,002	212,607	-	-	-	-	78,895	15,127	544,957	197,480
\$2,000 under \$3,000	667,174	418,558	-	-	-	-	102,098	22,523	604,130	396,034
\$3,000 under \$4,000	780,904	625,648	-	-	-	-	143,841	46,922	710,957	578,726
\$4,000 under \$5,000	872,644	908,837	-	-	-	-	165,184	66,786	789,249	842,051
\$5,000 under \$6,000	944,690	1,178,157	-	-	-	-	175,027	72,833	872,814	1,105,324
\$6,000 under \$7,000	1,058,689	1,633,808	60,209	1,002	-	-	257,201	153,985	982,728	1,478,821
\$7,000 under \$8,000	1,105,216	1,723,183	356,673	36,458	84,040	2,196	205,127	120,518	960,287	1,566,208
\$8,000 under \$9,000	1,106,111	1,948,246	366,615	34,064	357,387	56,729	166,670	135,656	731,449	1,778,526
\$9,000 under \$10,000	952,879	1,968,923	238,446	8,076	213,233	72,839	184,632	174,325	717,436	1,786,523
\$10,000 under \$11,000	742,463	2,125,829	30,356	7,947	-	-	142,269	154,822	740,340	1,963,059
\$11,000 under \$12,000	777,870	2,221,991	204,201	17,494	-	-	150,138	177,349	771,499	2,027,147
\$12,000 under \$13,000	721,559	1,926,400	311,514	64,445	-	-	113,939	119,542	714,137	1,742,414
\$13,000 under \$14,000	783,135	1,987,386	278,860	88,167	-	-	126,640	137,033	759,375	1,762,186
\$14,000 under \$15,000	785,821	1,935,220	453,046	128,689	*1,199	*86	143,033	171,017	761,346	1,635,514
\$15,000 under \$16,000	755,867	1,671,165	537,338	199,903	*1,199	*175	125,664	120,246	721,251	1,351,016
\$16,000 under \$17,000	705,122	1,384,491	506,899	258,500	*4,271	*623	117,868	126,864	677,169	999,127
\$17,000 under \$18,000	718,651	1,313,511	585,834	319,430	*12,951	*5,478	116,945	90,663	666,321	903,418
\$18,000 under \$19,000	736,860	1,212,294	653,331	416,690	93,375	12,036	106,161	62,872	589,781	732,731
\$19,000 under \$20,000	658,598	969,850	554,278	392,562	188,497	48,315	59,890	62,313	434,538	514,975
\$20,000 under \$25,000	2,653,987	2,556,257	2,450,456	1,502,547	1,371,582	1,129,560	232,728	157,666	1,150,292	896,043
\$25,000 and over	844,459	325,985	808,339	291,842	723,709	787,061	31,109	8,222	96,102	25,921

Footnotes at end of table

**Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns with no qualifying children									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		Nontaxable earned income		EIC self-employment income		EIC earned income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
<b>Total.....</b>	<b>3,375,180</b>	<b>17,163,937</b>	<b>2,859,940</b>	<b>14,418,897</b>	<b>76,872</b>	<b>26,586</b>	<b>807,401</b>	<b>2,697,273</b>	<b>3,375,180</b>	<b>17,142,755</b>
No adjusted gross income	38,720	-969,567	20,814	111,768	-	-	33,612	24,497	38,720	136,265
\$1 under \$1,000	177,933	104,577	116,911	75,225	*5,830	*4,792	69,598	66,437	177,933	146,454
\$1,000 under \$2,000	245,942	377,345	210,076	358,245	*4,630	*662	54,274	38,287	245,942	397,195
\$2,000 under \$3,000	261,038	652,215	211,224	529,291	*7,029	*539	72,192	118,402	261,038	648,233
\$3,000 under \$4,000	357,731	1,244,158	298,610	959,563	-	-	83,680	247,440	357,731	1,207,003
\$4,000 under \$5,000	383,793	1,720,957	312,766	1,288,308	-	-	105,530	334,141	383,793	1,622,449
\$5,000 under \$6,000	411,048	2,249,356	355,961	1,742,969	*8,306	*1,192	90,423	358,717	411,048	2,102,879
\$6,000 under \$7,000	375,100	2,436,532	320,377	1,865,601	*5,833	*3,200	89,337	409,624	375,100	2,278,425
\$7,000 under \$8,000	429,464	3,222,966	385,977	2,598,437	*4,630	*1,875	84,737	383,939	429,464	2,984,251
\$8,000 under \$9,000	421,204	3,577,078	383,539	2,841,711	32,385	11,347	75,081	404,011	421,204	3,257,070
\$9,000 under \$10,000	273,208	2,548,322	243,685	2,047,779	*8,228	*2,978	48,937	311,776	273,208	2,362,532
\$10,000 under \$11,000	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$16,000	-	-	-	-	-	-	-	-	-	-
\$16,000 under \$17,000	-	-	-	-	-	-	-	-	-	-
\$17,000 under \$18,000	-	-	-	-	-	-	-	-	-	-
\$18,000 under \$19,000	-	-	-	-	-	-	-	-	-	-
\$19,000 under \$20,000	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000	-	-	-	-	-	-	-	-	-	-
\$25,000 and over	-	-	-	-	-	-	-	-	-	-

Size of adjusted gross income	Returns with no qualifying children--continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
<b>Total.....</b>	<b>3,375,180</b>	<b>631,181</b>	<b>996,297</b>	<b>78,274</b>	<b>657,821</b>	<b>145,435</b>	<b>630,908</b>	<b>121,982</b>	<b>2,164,410</b>	<b>430,926</b>
No adjusted gross income	38,720	6,950	-	-	-	-	21,707	3,804	19,257	3,146
\$1 under \$1,000	177,933	9,884	*3,161	*174	*3,161	*13,672	36,038	3,377	139,970	6,333
\$1,000 under \$2,000	245,942	29,340	-	-	-	-	41,974	5,634	207,603	23,705
\$2,000 under \$3,000	261,038	48,201	-	-	-	-	67,990	12,658	197,995	35,543
\$3,000 under \$4,000	357,731	90,197	-	-	-	-	83,572	18,705	287,785	71,492
\$4,000 under \$5,000	383,793	117,097	-	-	-	-	92,277	27,350	300,398	89,748
\$5,000 under \$6,000	411,048	123,582	-	-	-	-	94,359	24,291	339,172	99,291
\$6,000 under \$7,000	375,100	85,847	60,209	1,002	-	-	81,795	17,196	299,139	67,649
\$7,000 under \$8,000	429,464	72,497	356,673	36,458	84,040	2,196	72,405	6,896	286,891	29,144
\$8,000 under \$9,000	421,204	38,742	363,021	33,802	357,387	56,729	18,043	1,255	46,973	3,685
\$9,000 under \$10,000	273,208	8,845	213,233	6,838	213,233	72,839	20,748	815	39,227	1,192
\$10,000 under \$11,000	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$16,000	-	-	-	-	-	-	-	-	-	-
\$16,000 under \$17,000	-	-	-	-	-	-	-	-	-	-
\$17,000 under \$18,000	-	-	-	-	-	-	-	-	-	-
\$18,000 under \$19,000	-	-	-	-	-	-	-	-	-	-
\$19,000 under \$20,000	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000	-	-	-	-	-	-	-	-	-	-
\$25,000 and over	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table

**Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns with one qualifying child									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		Nontaxable earned income		EIC self-employment income		EIC earned income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
<b>Total.....</b>	<b>7,870,930</b>	<b>102,349,460</b>	<b>7,373,446</b>	<b>92,647,725</b>	<b>898,472</b>	<b>758,399</b>	<b>1,114,116</b>	<b>6,558,682</b>	<b>7,870,930</b>	<b>99,964,806</b>
No adjusted gross income	9,289	-286,530	4,470	48,637	*432	*2,710	8,134	11,813	9,289	63,160
\$1 under \$1,000	86,819	59,111	74,918	52,757	-	-	13,138	24,891	86,819	77,648
\$1,000 under \$2,000	215,058	321,694	212,585	324,171	*12,644	*708	*8,619	*12,434	215,058	312,445
\$2,000 under \$3,000	236,534	592,882	230,957	544,302	-	-	15,315	32,285	236,534	576,588
\$3,000 under \$4,000	225,073	781,581	200,876	658,446	*6,322	*231	35,298	133,580	225,073	792,257
\$4,000 under \$5,000	258,358	1,178,386	232,405	999,996	*11,956	*2,667	41,991	140,426	258,358	1,143,089
\$5,000 under \$6,000	282,656	1,569,265	259,981	1,346,457	*4,398	*338	41,105	176,404	282,656	1,523,199
\$6,000 under \$7,000	415,064	2,700,702	340,358	1,974,366	*13,844	*10,059	111,793	609,350	415,064	2,593,775
\$7,000 under \$8,000	403,066	3,025,742	359,896	2,506,802	*4,398	*2,409	74,641	460,987	403,066	2,970,197
\$8,000 under \$9,000	310,071	2,615,166	278,296	2,246,519	*8,721	*8,993	52,714	329,667	310,071	2,585,180
\$9,000 under \$10,000	323,918	3,081,414	286,839	2,569,276	*18,966	*50,922	59,302	415,048	323,918	3,035,246
\$10,000 under \$11,000	371,849	3,900,609	346,765	3,394,266	*11,681	*1,951	51,326	358,713	371,849	3,754,930
\$11,000 under \$12,000	382,484	4,398,336	349,226	3,683,347	*24,059	*41,302	70,625	513,474	382,484	4,238,122
\$12,000 under \$13,000	400,541	5,004,981	380,177	4,411,710	27,499	16,561	65,390	316,132	400,541	4,744,403
\$13,000 under \$14,000	396,815	5,362,023	366,199	4,745,961	52,022	66,780	51,933	481,106	396,815	5,293,847
\$14,000 under \$15,000	359,571	5,216,821	344,296	4,770,081	67,827	67,611	40,191	336,664	359,571	5,174,356
\$15,000 under \$16,000	379,537	5,885,990	358,989	5,216,899	61,548	35,312	50,563	434,325	379,537	5,686,536
\$16,000 under \$17,000	376,508	6,206,074	361,135	5,693,665	54,938	60,971	40,501	310,805	376,508	6,065,441
\$17,000 under \$18,000	361,482	6,331,625	357,322	5,914,735	57,320	22,804	34,471	139,614	361,482	6,077,153
\$18,000 under \$19,000	365,910	6,767,431	344,285	6,105,806	81,093	60,264	55,558	432,610	365,910	6,598,681
\$19,000 under \$20,000	324,507	6,331,221	322,360	6,094,237	93,088	71,850	28,429	72,200	324,507	6,238,287
\$20,000 under \$25,000	1,264,772	28,234,169	1,244,127	26,572,721	279,037	230,527	147,660	697,555	1,264,772	27,500,803
\$25,000 and over	121,046	3,070,767	116,982	2,772,567	*6,679	*3,430	15,421	143,468	121,046	2,919,465

Size of adjusted gross income	Returns with one qualifying child--continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
<b>Total.....</b>	<b>7,870,930</b>	<b>11,421,749</b>	<b>4,146,667</b>	<b>2,058,008</b>	<b>1,561,077</b>	<b>1,305,267</b>	<b>1,059,435</b>	<b>840,204</b>	<b>6,121,693</b>	<b>8,523,537</b>
No adjusted gross income	9,289	10,847	-	-	-	-	7,436	4,204	7,439	6,644
\$1 under \$1,000	86,819	22,252	-	-	-	-	*11,901	*3,704	86,819	18,548
\$1,000 under \$2,000	215,058	103,235	-	-	-	-	*7,382	*1,279	215,058	101,957
\$2,000 under \$3,000	236,534	194,524	-	-	-	-	20,480	5,152	236,534	189,372
\$3,000 under \$4,000	225,073	265,068	-	-	-	-	42,338	20,479	225,072	244,589
\$4,000 under \$5,000	258,358	383,327	-	-	-	-	41,443	23,126	258,358	360,201
\$5,000 under \$6,000	282,656	512,808	-	-	-	-	44,673	29,160	282,656	483,649
\$6,000 under \$7,000	415,064	858,840	-	-	-	-	113,680	95,387	415,064	763,453
\$7,000 under \$8,000	403,066	870,816	-	-	-	-	90,371	77,342	400,711	793,474
\$8,000 under \$9,000	310,071	676,230	-	-	-	-	54,716	50,614	309,639	625,616
\$9,000 under \$10,000	323,918	700,692	*22,777	*1,079	-	-	63,881	68,507	322,456	631,106
\$10,000 under \$11,000	371,849	812,539	*25,995	*6,234	-	-	55,137	61,068	371,805	745,236
\$11,000 under \$12,000	382,484	818,548	195,463	14,856	-	-	72,287	84,660	377,692	719,033
\$12,000 under \$13,000	400,541	825,347	295,235	61,225	-	-	64,324	62,923	393,444	701,199
\$13,000 under \$14,000	396,815	757,392	258,443	83,073	-	-	67,728	71,117	374,174	603,201
\$14,000 under \$15,000	359,571	628,409	261,551	111,876	*1,199	*86	56,682	53,459	337,334	463,074
\$15,000 under \$16,000	379,537	608,437	340,519	153,549	-	-	68,590	47,255	350,420	407,633
\$16,000 under \$17,000	376,508	541,066	365,995	205,244	*4,271	*623	43,726	33,511	353,247	302,311
\$17,000 under \$18,000	361,482	466,999	345,030	236,144	*12,943	*5,461	43,016	18,340	334,402	212,514
\$18,000 under \$19,000	365,910	400,382	355,787	288,860	93,375	12,036	52,876	20,121	230,747	91,400
\$19,000 under \$20,000	324,507	307,884	313,857	265,600	188,496	48,315	12,812	4,228	125,598	38,056
\$20,000 under \$25,000	1,264,772	648,592	1,246,167	622,826	1,140,945	1,036,213	23,955	4,568	111,823	21,198
\$25,000 and over	121,046	7,513	119,847	7,440	119,847	202,533	-	-	*1,199	*73

Footnotes at end of table

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns with two or more qualifying children									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		Nontaxable earned income		EIC self-employment income		EIC earned income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
<b>Total.....</b>	<b>8,145,068</b>	<b>118,362,736</b>	<b>7,640,520</b>	<b>106,496,522</b>	<b>1,031,061</b>	<b>1,273,890</b>	<b>1,498,408</b>	<b>10,104,229</b>	<b>8,145,068</b>	<b>117,874,642</b>
No adjusted gross income	29,292	-1,008,586	22,152	313,923	*2,281	*1,597	19,388	38,274	29,292	353,794
\$1 under \$1,000	91,424	53,355	87,529	57,660	-	-	*3,899	*2,649	91,424	60,310
\$1,000 under \$2,000	124,002	190,362	104,910	196,827	*1,199	*149	28,733	52,109	124,002	249,085
\$2,000 under \$3,000	169,602	417,577	160,958	391,331	*4,398	*18,178	14,827	34,324	169,602	443,833
\$3,000 under \$4,000	198,100	687,219	187,478	629,521	*1,206	*31	15,570	49,413	198,100	678,965
\$4,000 under \$5,000	230,493	1,032,192	216,243	989,689	*4,280	*3,098	37,453	39,167	230,493	1,031,954
\$5,000 under \$6,000	250,986	1,369,471	242,053	1,242,944	*12,644	*9,900	32,928	115,703	250,986	1,368,547
\$6,000 under \$7,000	268,525	1,741,925	247,171	1,502,983	*11,919	*2,486	51,118	242,756	268,525	1,748,225
\$7,000 under \$8,000	272,685	2,062,209	253,913	1,769,792	*6,322	*2,715	47,376	191,701	272,685	1,964,209
\$8,000 under \$9,000	374,837	3,199,140	338,359	2,708,176	*18,241	*3,685	99,077	445,594	374,837	3,157,455
\$9,000 under \$10,000	355,753	3,364,649	302,055	2,607,966	*24,563	*6,947	94,964	677,240	355,753	3,292,152
\$10,000 under \$11,000	370,615	3,904,709	328,970	3,205,911	28,887	51,940	78,449	563,511	370,615	3,821,361
\$11,000 under \$12,000	395,386	4,545,137	361,239	3,873,867	34,321	30,470	77,531	506,768	395,386	4,411,105
\$12,000 under \$13,000	321,019	3,997,771	302,992	3,613,707	29,652	17,187	47,056	323,792	321,019	3,954,686
\$13,000 under \$14,000	386,320	5,205,624	370,942	4,729,346	56,568	170,372	60,404	329,948	386,320	5,229,666
\$14,000 under \$15,000	426,250	6,169,254	396,259	5,335,035	45,099	37,073	92,265	655,820	426,250	6,027,928
\$15,000 under \$16,000	376,329	5,842,778	366,800	5,247,335	72,028	48,664	62,923	446,693	376,329	5,742,693
\$16,000 under \$17,000	328,614	5,431,588	306,421	4,727,603	57,981	150,718	61,337	562,903	328,614	5,441,223
\$17,000 under \$18,000	357,169	6,244,756	337,119	5,675,747	64,899	88,170	71,165	487,577	357,169	6,251,493
\$18,000 under \$19,000	370,950	6,847,069	361,114	6,445,033	62,775	108,173	42,177	287,794	370,950	6,840,999
\$19,000 under \$20,000	334,091	6,520,428	316,988	5,910,372	55,637	54,985	52,259	481,752	334,091	6,447,109
\$20,000 under \$25,000	1,389,215	31,047,166	1,330,778	27,860,711	289,951	313,199	239,659	2,190,777	1,389,215	30,364,687
\$25,000 and over	723,413	19,496,944	698,076	17,461,044	146,210	154,154	167,850	1,377,964	723,413	18,993,162

Size of adjusted gross income	Returns with two or more qualifying children--continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
<b>Total.....</b>	<b>8,145,068</b>	<b>18,335,652</b>	<b>3,256,591</b>	<b>1,631,708</b>	<b>835,706</b>	<b>678,068</b>	<b>1,350,602</b>	<b>1,262,745</b>	<b>7,081,766</b>	<b>15,441,198</b>
No adjusted gross income	29,292	66,370	-	-	-	-	14,905	12,076	27,591	54,294
\$1 under \$1,000	91,424	23,932	-	-	-	-	*3,899	*480	90,632	23,452
\$1,000 under \$2,000	124,002	80,032	-	-	-	-	29,538	8,214	122,296	71,818
\$2,000 under \$3,000	169,602	175,833	-	-	-	-	*13,627	*4,713	169,602	171,120
\$3,000 under \$4,000	198,100	270,383	-	-	-	-	17,931	7,738	198,100	262,645
\$4,000 under \$5,000	230,493	408,413	-	-	-	-	31,464	16,311	230,493	392,102
\$5,000 under \$6,000	250,986	541,767	-	-	-	-	35,996	19,382	250,986	522,385
\$6,000 under \$7,000	268,525	689,121	-	-	-	-	61,726	41,401	268,525	647,720
\$7,000 under \$8,000	272,685	779,870	-	-	-	-	42,350	36,280	272,685	743,591
\$8,000 under \$9,000	374,837	1,233,275	*3,593	*262	-	-	93,912	83,788	374,837	1,149,225
\$9,000 under \$10,000	355,753	1,259,386	*2,436	*158	-	-	100,003	105,003	355,753	1,154,225
\$10,000 under \$11,000	370,615	1,313,290	*4,360	*1,713	-	-	87,132	93,755	368,535	1,217,823
\$11,000 under \$12,000	395,386	1,403,443	*8,738	*2,639	-	-	77,851	92,689	393,806	1,308,115
\$12,000 under \$13,000	321,019	1,101,053	*16,279	*3,220	-	-	49,615	56,618	320,693	1,041,214
\$13,000 under \$14,000	386,320	1,229,995	*20,418	*5,093	-	-	58,912	65,916	385,201	1,158,985
\$14,000 under \$15,000	426,250	1,306,811	191,495	16,813	-	-	86,351	117,558	424,012	1,172,440
\$15,000 under \$16,000	376,329	1,062,728	196,819	46,354	*1,199	*175	57,074	72,991	370,831	943,383
\$16,000 under \$17,000	328,614	843,424	140,904	53,256	-	-	74,142	93,353	323,922	696,816
\$17,000 under \$18,000	357,169	846,512	240,804	83,285	*8	*17	73,929	72,323	331,920	690,904
\$18,000 under \$19,000	370,950	811,912	297,544	127,830	-	-	53,285	42,752	359,034	641,331
\$19,000 under \$20,000	334,091	661,966	240,421	126,961	*1	-	47,078	58,085	308,940	476,919
\$20,000 under \$25,000	1,389,215	1,907,664	1,204,289	879,721	230,637	93,347	208,773	153,098	1,038,469	874,846
\$25,000 and over	723,413	318,472	688,492	284,402	603,861	584,528	31,109	8,222	94,902	25,848

\* Estimate should be used with caution because of the small number of returns on which it is based

\*\* Data combined to avoid disclosure of information for specific taxpayers

NOTE Detail may not add to totals because of rounding



**Table 3.1--Returns with Modified Taxable Income': Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Type of tax computation by size of adjusted gross income	Number of returns	Adjusted gross income	Modified taxable income	Income tax before credits regular tax computation		Tax generated		Tax differences due to alternative computations	Taxes from special computation		Income tax before credits	
				Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>Returns with regular tax computation only</b>												
<b>Total.....</b>	<b>84,194,722</b>	<b>3,302,108,493</b>	<b>2,163,847,855</b>	<b>84,194,722</b>	<b>416,719,163</b>	<b>84,194,722</b>	<b>416,718,201</b>	-	<b>33,829</b>	<b>131,870</b>	<b>84,194,722</b>	<b>416,850,072</b>
Under \$5,000	2,707,280	8,218,926	1,203,994	2,707,280	180,900	2,707,280	180,909	-	-	-	2,707,280	180,909
\$5,000 under \$10,000	6,077,713	48,045,781	12,199,535	6,077,713	1,830,617	6,077,713	1,830,617	-	-	-	6,077,713	1,830,617
\$10,000 under \$15,000	8,789,983	111,249,462	39,978,105	8,789,983	5,997,291	8,789,983	5,997,303	-	-	-	8,789,983	5,997,303
\$15,000 under \$20,000	9,751,460	170,445,939	71,836,467	9,751,460	10,776,922	9,751,460	10,776,932	-	*5,479	*18,229	9,751,460	10,795,160
\$20,000 under \$25,000	8,965,821	200,867,305	104,148,055	8,965,821	15,622,866	8,965,821	15,622,868	-	*4,360	*2,959	8,965,821	15,625,827
\$25,000 under \$30,000	7,327,817	201,231,364	117,973,899	7,327,817	17,714,227	7,327,817	17,714,227	-	-	-	7,327,817	17,714,227
\$30,000 under \$40,000	11,659,588	404,852,837	251,852,952	11,659,588	39,262,200	11,659,588	39,262,200	-	*10,661	*25,057	11,659,588	39,287,257
\$40,000 under \$50,000	8,438,661	377,114,143	247,939,316	8,438,661	40,485,309	8,438,661	40,485,309	-	*4,977	*847	8,438,661	40,486,156
\$50,000 under \$75,000	12,334,355	747,769,055	519,127,455	12,334,355	88,728,609	12,334,355	88,728,609	-	*6,553	*45,913	12,334,355	88,774,522
\$75,000 under \$100,000	4,594,914	392,810,576	284,173,111	4,594,914	56,247,837	4,594,914	56,247,842	-	*1,041	*1,513	4,594,914	56,249,355
\$100,000 under \$200,000	2,931,078	377,824,107	286,791,814	2,931,078	66,533,836	2,931,078	66,533,836	-	*318	*7,667	2,931,078	66,541,504
\$200,000 under \$500,000	513,643	144,698,195	122,215,656	513,643	36,524,115	513,643	36,524,115	-	*353	*17,769	513,643	36,541,884
\$500,000 under \$1,000,000	72,897	48,858,924	43,325,053	72,897	15,350,460	72,897	15,350,460	-	*68	*7,864	72,897	15,358,324
\$1,000,000 or more	29,511	68,121,878	61,082,442	29,511	23,462,974	29,511	23,462,974	-	*20	*4,052	29,511	23,467,025
<b>Returns with Form 8615 tax computation</b>												
<b>Total.....</b>	<b>507,367</b>	<b>3,109,139</b>	<b>2,554,353</b>	<b>507,367</b>	<b>548,261</b>	<b>507,367</b>	<b>677,107</b>	<b>128,846</b>	-	-	<b>507,367</b>	<b>677,107</b>
Under \$5,000	373,876	962,605	628,641	373,876	105,794	373,876	153,545	47,750	-	-	373,876	153,545
\$5,000 under \$10,000	86,100	602,883	515,836	86,100	80,855	86,100	135,511	54,655	-	-	86,100	135,511
\$10,000 under \$15,000	30,153	360,593	321,042	30,153	49,478	30,153	83,561	34,083	-	-	30,153	83,561
\$15,000 under \$20,000	*4,797	*81,082	*76,482	*4,797	*11,505	*4,797	*18,843	*7,338	-	-	*4,797	*18,843
\$20,000 under \$25,000	*3,655	*88,722	*85,081	*3,655	*12,774	*3,655	*24,036	*11,262	-	-	*3,655	*24,036
\$25,000 under \$30,000	*2,400	*65,015	*51,441	*2,400	*8,232	*2,400	*14,295	*6,063	-	-	*2,400	*14,295
\$30,000 under \$40,000	-	-	-	-	-	-	-	-	-	-	-	-
\$40,000 under \$50,000	-	-	-	-	-	-	-	-	-	-	-	-
\$50,000 under \$75,000	*4,480	*258,989	*225,174	*4,480	*49,147	*4,480	*62,201	*13,054	-	-	*4,480	*62,201
\$75,000 under \$100,000	*1,128	*87,748	*79,297	*1,128	*18,950	*1,128	*16,574	*2,376	-	-	*1,128	*16,574
\$100,000 under \$200,000	*349	*52,399	*49,323	*349	*12,839	*349	*12,025	*1,814	-	-	*349	*12,025
\$200,000 under \$500,000	*157	*50,286	*47,115	*157	*15,367	*157	*12,168	*3,199	-	-	*157	*12,168
\$500,000 under \$1,000,000	*85	*55,397	*47,957	*85	*17,211	*85	*17,797	*586	-	-	*85	*17,797
\$1,000,000 or more	189	443,421	426,955	189	165,110	189	126,553	-38,556	-	-	189	126,553
<b>Returns with Schedule D tax computation</b>												
<b>Total.....</b>	<b>13,960,749</b>	<b>1,534,260,401</b>	<b>1,061,517,167</b>	<b>13,960,749</b>	<b>351,652,758</b>	<b>13,960,749</b>	<b>316,035,356</b>	<b>-35,617,402</b>	<b>17,208</b>	<b>500,109</b>	<b>13,960,749</b>	<b>316,535,465</b>
Under \$5,000	596,662	1,503,888	475,994	596,662	118,639	596,662	102,890	-15,749	-	-	596,662	102,890
\$5,000 under \$10,000	335,911	2,591,107	839,784	335,911	192,613	335,911	170,408	-22,205	-	-	335,911	170,408
\$10,000 under \$15,000	458,433	5,804,905	1,940,243	458,433	381,076	458,433	351,023	-30,053	-	-	458,433	351,023
\$15,000 under \$20,000	594,033	10,373,122	3,883,309	594,033	717,465	594,033	672,226	-45,239	-	-	594,033	672,226
\$20,000 under \$25,000	611,754	13,798,830	6,222,945	611,754	1,102,959	611,754	1,046,476	-56,483	-	-	611,754	1,046,476
\$25,000 under \$30,000	618,401	16,999,611	8,559,275	618,401	1,484,874	618,401	1,418,086	-66,788	-	-	618,401	1,418,086
\$30,000 under \$40,000	1,203,440	41,849,097	24,510,331	1,203,440	4,285,501	1,203,440	4,133,858	-151,643	-	-	1,203,440	4,152,870
\$40,000 under \$50,000	1,301,056	58,407,036	37,095,080	1,301,056	6,870,981	1,301,056	6,659,311	-211,670	-	-	1,301,056	6,664,940
\$50,000 under \$75,000	2,794,270	174,005,167	116,609,861	2,794,270	22,862,789	2,794,270	22,168,300	-694,469	-	-	2,794,270	22,187,872
\$75,000 under \$100,000	1,838,346	159,309,731	110,295,503	1,838,346	24,650,831	1,838,346	23,873,377	-777,454	-	-	1,838,346	24,215,007
\$100,000 under \$200,000	2,429,972	327,719,837	236,912,642	2,429,972	62,492,309	2,429,972	59,965,967	-2,526,342	-	-	2,429,972	60,020,438
\$200,000 under \$500,000	880,623	257,508,362	196,694,663	880,623	67,425,621	880,623	62,402,268	-5,023,353	-	-	880,623	62,411,953
\$500,000 under \$1,000,000	186,211	125,980,612	96,417,121	186,211	40,197,032	186,211	36,073,307	-4,123,725	-	-	186,211	36,084,877
\$1,000,000 or more	111,638	338,409,095	221,060,417	111,638	118,870,067	111,638	96,997,838	-21,872,229	158	38,562	111,638	97,036,400

Footnotes at end of table

**Table 3.1--Returns with Modified Taxable Income<sup>1</sup>: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Type of tax computation by size of adjusted gross income	Total tax credits			Income tax after credits			Alternative minimum tax			Total income tax		
	Number of returns	Amount	(13)	Number of returns	Amount	(16)	Number of returns	Amount	(18)	Number of returns	Amount	(20)
Returns with regular tax computation only												
Total.....	13,524,400	8,308,723		78,501,324	410,541,349		253,922	1,108,624		78,507,541	411,652,702	
Under \$5,000 .....	*15,001	*1,087		2,702,920	179,822		*2,198	*792		2,702,920	180,614	
\$5,000 under \$10,000 .....	1,080,707	87,584		5,660,806	1,743,033		-	-		5,660,806	1,743,033	
\$10,000 under \$15,000 .....	1,471,981	375,861		7,405,057	5,621,443		*1,199	*1,304		7,405,057	5,622,746	
\$15,000 under \$20,000 .....	3,018,530	1,797,818		7,110,163	8,997,342		*1,118	*1,917		7,110,163	8,997,539	
\$20,000 under \$25,000 .....	2,559,769	1,730,518		7,843,920	13,895,309		*1,536	*512		7,843,920	13,895,821	
\$25,000 under \$30,000 .....	1,099,820	463,306		7,234,355	17,250,921		*74	*354		7,234,355	17,251,274	
\$30,000 under \$40,000 .....	841,756	362,962		11,657,770	38,924,295		3,448	3,034		11,657,770	38,927,329	
\$40,000 under \$50,000 .....	811,617	418,015		8,425,866	40,068,142		7,657	8,727		8,425,866	40,076,877	
\$50,000 under \$75,000 .....	1,486,222	746,408		12,323,537	88,028,114		32,013	53,422		12,323,537	88,082,982	
\$75,000 under \$100,000 .....	581,113	375,543		4,592,225	55,873,812		65,237	144,668		4,592,225	56,018,480	
\$100,000 under \$200,000 .....	420,814	659,168		2,930,143	65,882,336		105,024	324,182		2,931,014	66,206,518	
\$200,000 under \$500,000 .....	104,962	442,914		512,293	36,098,970		32,794	454,508		513,540	36,553,634	
\$500,000 under \$1,000,000 .....	20,943	299,609		72,743	15,058,716		2,055	57,003		72,880	15,115,718	
\$1,000,000 or more .....	11,163	547,930		29,497	22,919,095		568	59,922		29,505	22,980,136	
Returns with Form 8615 tax computation												
Total.....	70,162	12,515		507,366	664,593		12,001	3,523		507,366	668,180	
Under \$5,000 .....	40,638	747		373,876	152,797		*3,598	*227		373,876	153,024	
\$5,000 under \$10,000 .....	17,415	797		86,100	134,714		*4,797	*1,284		86,100	135,958	
\$10,000 under \$15,000 .....	*4,968	*223		30,153	83,338		*3,598	*1,835		30,153	85,172	
\$15,000 under \$20,000 .....	*1,199	*7		*4,797	*18,836		-	-		*4,797	*18,836	
\$20,000 under \$25,000 .....	*1,256	*26		*3,655	*24,009		-	-		*3,655	*24,009	
\$25,000 under \$30,000 .....	-	-		*2,400	*14,295		-	-		*2,400	*14,295	
\$30,000 under \$40,000 .....	-	-		-	-		-	-		-	-	
\$40,000 under \$50,000 .....	-	-		-	-		-	-		-	-	
\$50,000 under \$75,000 .....	*3,370	*162		*4,480	*62,039		-	-		*4,480	*62,039	
\$75,000 under \$100,000 .....	*1,128	*257		*1,128	*16,317		-	-		*1,128	*16,317	
\$100,000 under \$200,000 .....	-	-		*349	*12,025		-	-		*349	*12,025	
\$200,000 under \$500,000 .....	-	-		*157	*12,168		-	-		*157	*12,168	
\$500,000 under \$1,000,000 .....	*85	*501		*84	*17,296		-	-		*84	*17,296	
\$1,000,000 or more .....	104	9,794		189	116,759		*8	*177		189	117,000	
Returns with Schedule D tax computation												
Total.....	2,528,958	3,821,879		13,897,157	312,713,586		326,527	2,354,257		13,898,104	315,088,173	
Under \$5,000 .....	47,492	590		596,662	102,300		*1,256	*60		596,662	102,360	
\$5,000 under \$10,000 .....	37,054	2,216		331,077	168,192		*2,399	*1,136		331,077	169,328	
\$10,000 under \$15,000 .....	39,897	5,324		349,200	345,700		-	-		349,200	345,700	
\$15,000 under \$20,000 .....	60,904	19,426		568,909	652,801		-	-		568,909	652,801	
\$20,000 under \$25,000 .....	79,457	18,507		594,529	1,027,969		*9	*6		594,529	1,027,975	
\$25,000 under \$30,000 .....	68,823	16,981		617,388	1,401,105		-	-		617,388	1,401,105	
\$30,000 under \$40,000 .....	107,257	32,374		1,201,318	4,120,496		*1,020	*330		1,201,318	4,120,826	
\$40,000 under \$50,000 .....	190,274	51,131		1,299,945	6,613,809		*959	*1,951		1,299,945	6,617,010	
\$50,000 under \$75,000 .....	426,950	155,965		2,792,904	22,031,907		6,465	13,645		2,793,261	22,045,552	
\$75,000 under \$100,000 .....	371,542	211,021		1,838,339	24,003,986		18,641	42,081		1,838,339	24,046,067	
\$100,000 under \$200,000 .....	633,329	434,633		2,428,818	59,585,805		86,898	272,740		2,429,124	59,858,677	
\$200,000 under \$500,000 .....	309,884	724,223		880,389	61,687,730		163,235	950,883		880,547	62,679,594	
\$500,000 under \$1,000,000 .....	91,168	549,341		186,088	35,535,536		30,233	356,206		186,185	35,891,752	
\$1,000,000 or more .....	64,926	1,600,148		111,593	95,436,252		15,413	685,119		111,621	96,129,426	

\* Estimate should be used with caution due to the small number of sample returns on which it is based

<sup>1</sup> See section 4 for the definition of modified taxable income

NOTE: Detail may not add to totals because of rounding

**Table 3.2--Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income**  
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income								
	Total			Under 5 percent		5 under 7 percent			
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns									
Total.....	93,471,200	4,765,197,106	731,321,399	15,082,848	231,711,878	6,792,920	10,292,818	240,736,692	14,771,469
Under \$5,000	3,853,543	3,892,616	571,097	2,626,025	7,838,100	103,205	7,481,796	470,740	28,590
\$5,000 under \$10,000	6,146,444	48,585,567	2,064,868	4,448,078	35,600,551	1,007,463	851,291	5,986,997	361,491
\$10,000 under \$15,000	7,962,908	99,944,809	6,079,455	1,890,439	23,453,649	599,180	3,246,945	38,639,522	2,340,945
\$15,000 under \$20,000	7,758,666	135,835,119	9,699,447	2,092,193	36,630,911	1,034,366	577,888	10,498,259	610,926
\$20,000 under \$25,000	8,479,844	190,630,264	14,973,568	1,667,787	37,086,449	1,087,984	1,562,004	35,002,893	2,123,557
\$25,000 under \$30,000	7,876,771	216,461,259	18,688,572	985,002	26,844,671	818,477	1,016,180	27,16,614	1,714,678
\$30,000 under \$40,000	12,881,191	447,341,579	43,078,975	794,490	27,027,437	927,926	1,526,415	52,050,572	3,212,766
\$40,000 under \$50,000	9,739,955	435,466,440	46,713,703	308,568	13,620,844	469,201	642,157	28,213,088	1,736,168
\$50,000 under \$75,000	15,146,748	922,918,536	110,278,865	194,543	11,522,889	410,127	505,598	29,905,194	1,874,787
\$75,000 under \$100,000	6,445,155	553,142,160	80,166,627	36,870	3,173,066	98,537	95,495	7,923,327	502,209
\$100,000 under \$200,000	5,374,164	707,310,957	126,267,568	29,810	4,014,030	110,134	21,514	2,729,615	167,013
\$200,000 or more	1,806,711	1,003,667,801	272,738,652	9,043	4,899,281	126,319	2,657	1,599,873	98,338
Joint returns									
Total.....	42,119,750	3,269,543,095	527,765,546	4,723,903	122,855,412	3,758,985	4,306,502	150,365,796	9,255,147
Under \$5,000	10,647	-4,969,377	85,709	*4,630	-7,446	-148	-	-	-
\$5,000 under \$10,000	*405	*3,106	*5,282	-	-	-	-	-	-
\$10,000 under \$15,000	625,593	8,685,435	115,485	623,127	8,656,326	104,810	*8	*103	*6
\$15,000 under \$20,000	1,681,370	29,443,356	1,028,086	1,447,263	24,966,456	767,176	228,396	4,381,241	236,562
\$20,000 under \$25,000	2,168,203	48,888,031	2,490,302	825,614	18,415,016	549,612	1,052,902	23,524,269	1,429,090
\$25,000 under \$30,000	2,595,139	71,622,200	4,381,293	721,334	19,751,213	586,125	696,713	19,023,935	1,176,338
\$30,000 under \$40,000	5,918,328	207,409,771	16,119,994	633,535	21,634,666	752,315	1,213,845	41,519,051	2,558,212
\$40,000 under \$50,000	5,752,074	258,005,224	23,115,531	247,696	10,976,281	383,353	545,614	23,994,352	1,480,881
\$50,000 under \$75,000	11,644,655	715,401,585	77,623,851	163,425	9,667,102	359,273	461,610	27,326,623	1,710,310
\$75,000 under \$100,000	5,522,772	474,405,426	65,737,639	29,457	2,538,563	83,412	88,463	7,366,800	467,362
\$100,000 under \$200,000	4,634,545	609,837,480	106,296,390	20,838	2,732,154	77,556	17,103	2,122,282	128,423
\$200,000 or more	1,566,019	850,810,859	230,765,983	6,983	3,510,189	95,206	1,848	1,107,140	67,964
Single returns									
Total.....	41,812,046	1,131,181,375	158,391,419	8,384,330	67,982,115	1,922,935	4,789,843	58,975,827	3,592,120
Under \$5,000	3,833,433	9,868,651	469,297	2,615,072	7,809,836	102,523	7,481,796	465,510	28,295
\$5,000 under \$10,000	5,978,220	47,191,710	2,014,491	4,296,063	34,348,521	971,534	842,262	5,902,305	357,047
\$10,000 under \$15,000	6,781,865	84,108,154	5,635,456	966,839	11,001,939	410,899	3,137,128	37,242,162	2,257,223
\$15,000 under \$20,000	5,184,997	90,330,010	7,865,270	198,329	3,434,986	103,889	209,356	3,653,663	225,048
\$20,000 under \$25,000	4,573,794	102,546,826	10,147,178	133,124	2,975,754	96,231	130,861	2,866,601	177,523
\$25,000 under \$30,000	3,794,141	104,094,087	11,123,764	61,477	1,651,490	57,207	65,649	1,757,570	107,440
\$30,000 under \$40,000	4,893,336	168,659,083	20,323,615	44,770	1,554,581	50,672	100,885	3,396,244	212,125
\$40,000 under \$50,000	2,793,619	124,296,610	17,865,467	32,945	1,453,964	42,921	32,569	1,397,248	82,861
\$50,000 under \$75,000	2,508,499	148,959,768	24,792,977	21,960	1,312,861	30,419	17,769	1,058,617	66,249
\$75,000 under \$100,000	688,717	58,819,880	11,138,417	4,429	380,133	7,960	*5,549	*432,588	*26,476
\$100,000 under \$200,000	595,417	77,996,078	16,019,228	8,061	1,154,558	29,090	3,598	484,946	31,317
\$200,000 or more	186,008	114,310,518	30,996,260	1,262	903,492	19,590	618	318,374	20,517

**Table 3.2--Returns with Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income**  
**--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income--continued										
	7 under 10 percent			10 under 12 percent			12 under 15 percent				
	Number of returns (10)	Adjusted gross income less deficit (11)	Total income tax (12)	Number of returns (13)	Adjusted gross income less deficit (14)	Total income tax (15)	Number of returns (16)	Adjusted gross income less deficit (17)	Total income tax (18)		
All returns	Total.....	26,149,099	862,867,579	75,180,100	17,635,765	717,165,683	78,326,988	10,726,462	683,120,186	92,282,991	
	Under \$5,000	456,903	1,000,264	85,073	211,609	594,100	65,581	134,341	423,593	55,081	
	\$5,000 under \$10,000	629,073	545,164	437,943	67,347	465,709	51,694	71,469	518,776	68,613	
	\$10,000 under \$15,000	2,599,880	34,927,705	2,765,150	160,128	2,128,431	221,805	34,227	418,366	56,500	
	\$15,000 under \$20,000	4,841,329	84,371,773	7,548,365	217,126	3,809,452	415,075	19,735	350,168	47,714	
	\$20,000 under \$25,000	1,812,577	40,617,649	3,529,431	338,518	76,799,660	8,075,570	45,291	1,034,617	132,907	
	\$25,000 under \$30,000	2,484,909	68,840,954	5,716,739	3,298,737	90,481,504	10,093,539	83,631	2,345,585	303,292	
	\$30,000 under \$40,000	5,221,236	181,630,304	15,819,960	2,497,336	85,240,780	9,324,238	2,647,064	94,061,989	12,633,981	
	\$40,000 under \$50,000	3,568,028	159,437,910	13,965,400	2,670,265	120,001,906	12,901,332	839,690	37,474,962	5,055,218	
	\$50,000 under \$75,000	3,976,494	234,722,785	20,735,110	4,178,029	248,507,672	27,298,793	3,725,697	238,970,262	31,919,547	
	\$75,000 under \$100,000	491,274	40,555,428	3,582,010	787,822	66,388,645	7,364,928	2,210,581	188,447,780	25,590,246	
	\$100,000 under \$200,000	59,587	7,166,916	635,941	146,688	16,977,582	1,875,895	888,521	105,290,050	14,518,351	
	\$200,000 or more	7,809	4,143,726	358,976	12,161	5,770,242	638,539	26,016	13,854,038	1,901,540	
	Joint returns	Total.....	12,393,965	572,679,100	49,908,935	7,215,202	423,083,685	46,145,189	5,935,735	486,358,586	65,720,412
		Under \$5,000	-	-	-	-	-	-	-	-	-
		\$5,000 under \$10,000	*8	*76	*6	-	-	-	-	-	-
		\$10,000 under \$15,000	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000		-	-	-	-	-	-	-	-	-	
\$20,000 under \$25,000		287,922	6,909,307	507,113	*1,206	*26,198	*2,805	*126	*2,397	*337	
\$25,000 under \$30,000		1,176,802	32,839,253	2,616,775	*213	*5,589	*641	*550	*13,033	*1,613	
\$30,000 under \$40,000		3,628,864	127,335,951	11,046,149	434,439	16,645,488	1,698,505	*8	*260	*33	
\$40,000 under \$50,000		2,992,287	134,046,875	11,738,738	1,963,934	88,876,483	9,496,727	*1,856	*78,352	*9,706	
\$50,000 under \$75,000		3,779,065	223,476,545	19,748,481	3,904,649	232,835,764	25,561,240	2,938,749	193,585,519	25,743,999	
\$75,000 under \$100,000		473,552	39,107,523	3,461,337	770,028	64,873,558	7,195,307	2,115,070	180,470,990	24,480,224	
\$100,000 under \$200,000		49,888	5,881,922	526,836	130,246	14,998,593	1,658,265	857,997	101,729,981	14,034,364	
\$200,000 or more		5,577	3,081,648	263,500	10,488	4,822,012	531,700	21,379	10,478,055	1,440,134	
Single returns		Total.....	10,588,558	191,503,952	16,726,653	8,850,772	235,639,599	25,847,809	4,006,384	156,412,303	21,116,180
		Under \$5,000	456,903	1,000,264	85,073	211,609	594,100	65,581	134,341	423,593	55,081
		\$5,000 under \$10,000	622,289	5,398,059	433,215	67,347	465,709	51,694	71,469	518,776	68,613
		\$10,000 under \$15,000	2,457,164	33,001,309	2,607,322	157,554	2,096,246	218,306	34,227	418,366	56,500
	\$15,000 under \$20,000	4,619,921	80,565,723	7,218,886	137,370	2,327,495	262,329	15,211	266,849	36,129	
	\$20,000 under \$25,000	1,118,813	24,305,117	2,249,735	316,183	71,734,279	7,525,641	25,506	576,287	73,999	
	\$25,000 under \$30,000	483,643	13,253,019	1,170,971	314,664	86,415,179	9,649,272	33,107	915,994	118,687	
	\$30,000 under \$40,000	568,081	19,446,883	1,713,958	1,557,860	50,469,371	5,694,896	2,510,397	89,410,132	11,986,678	
	\$40,000 under \$50,000	169,075	7,450,561	632,280	286,534	12,596,778	1,395,467	689,810	30,496,059	4,146,823	
	\$50,000 under \$75,000	70,249	4,011,977	348,492	96,620	5,547,992	611,107	419,310	24,081,404	3,308,209	
	\$75,000 under \$100,000	11,369	924,159	77,854	11,920	1,009,353	111,642	42,127	3,505,691	475,800	
	\$100,000 under \$200,000	8,907	1,192,784	102,554	14,220	1,684,444	183,330	26,483	3,049,693	413,974	
	\$200,000 or more	2,145	954,097	86,311	1,240	698,651	78,545	4,397	2,749,459	375,687	

**Table 3.2--Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income**  
**--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Total income tax as a percentage of adjusted gross income--continued										
Size of adjusted gross income		15 under 17 percent			17 under 25 percent			25 under 30 percent		
		Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	
Number of returns	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	
All returns										
Total.....	5,322,150	425,911,391	68,079,299	7,190,372	972,288,228	197,050,257	716,590	292,665,260	80,101,485	
Under \$5,000	39,693	104,196	16,754	118,884	389,458	78,532	*9,100	*35,607	*9,746	
\$5,000 under \$10,000	*1,199	*6,389	*1,063	56,878	406,493	89,163	13,955	96,814	26,381	
\$10,000 under \$15,000	-	-	-	20,558	249,297	56,730	*8,395	*99,120	*27,032	
\$15,000 under \$20,000	*1,199	*21,080	*3,468	*2,407	*40,239	*8,330	*6,759	*112,713	*30,900	
\$20,000 under \$25,000	-	-	-	*1,199	*29,475	*6,100	*1,207	*29,981	*7,974	
\$25,000 under \$30,000	*5,838	*164,827	*26,131	*2,404	*65,130	*14,322	-	-	-	
\$30,000 under \$40,000	176,695	6,697,453	1,031,956	16,816	594,838	105,066	*9	*262	*66	
\$40,000 under \$50,000	1,291,735	56,880,928	9,112,033	418,345	19,825,618	3,471,259	*255	*10,739	*2,876	
\$50,000 under \$75,000	1,047,793	67,573,068	10,701,863	1,510,898	91,262,450	17,178,939	2,464	142,879	38,918	
\$75,000 under \$100,000	1,606,497	139,026,985	22,205,031	1,211,186	107,179,392	20,340,404	*1,371	*124,296	*32,096	
\$100,000 under \$200,000	1,123,928	138,587,503	22,263,166	3,021,176	419,000,630	82,978,065	76,033	12,469,597	3,288,070	
\$200,000 or more	27,573	16,848,962	2,717,834	809,620	333,245,207	72,723,327	597,043	279,543,252	76,637,426	
Joint returns										
Total.....	2,964,590	301,905,913	48,243,682	3,780,898	689,183,333	140,373,366	522,155	240,138,182	65,752,915	
Under \$5,000	-	-	-	-	-	-	-	-	-	
\$5,000 under \$10,000	-	-	-	*1,199	*14,040	*3,046	-	-	-	
\$10,000 under \$15,000	-	-	-	*9	*158	*35	*4,360	*71,713	*20,360	
\$15,000 under \$20,000	*1,199	*21,080	*3,468	-	-	-	*8	*183	*53	
\$20,000 under \$25,000	-	-	-	-	-	-	-	-	-	
\$25,000 under \$30,000	*9	*231	*38	*3	*86	*20	-	*262	*66	
\$30,000 under \$40,000	*3,247	*110,641	*18,493	*3,255	*125,662	*23,441	*9	-	-	
\$40,000 under \$50,000	*121	*5,934	*946	*565	*26,907	*5,163	-	-	-	
\$50,000 under \$75,000	390,718	28,116,378	4,368,467	*1,490	*97,547	*19,535	*1,064	*67,900	*19,465	
\$75,000 under \$100,000	1,483,617	128,627,249	20,537,510	559,375	51,162,480	9,116,483	*351	*33,226	*8,977	
\$100,000 under \$200,000	1,061,248	131,154,471	21,077,229	2,480,782	348,406,812	67,954,857	12,173	2,186,066	558,223	
\$200,000 or more	24,431	13,869,930	2,237,530	734,221	289,349,641	63,250,787	504,190	237,778,832	65,145,770	
Single returns										
Total.....	2,034,741	102,885,604	16,461,909	2,941,815	237,517,781	47,595,981	158,588	40,295,328	11,000,725	
Under \$5,000	39,693	104,196	16,754	118,884	389,458	78,532	*9,100	*35,607	*9,746	
\$5,000 under \$10,000	*1,199	*6,389	*1,063	56,878	406,493	89,163	13,955	96,814	26,381	
\$10,000 under \$15,000	-	-	-	19,359	235,257	53,684	*8,395	*99,120	*27,032	
\$15,000 under \$20,000	-	-	-	*2,399	*40,081	*8,295	*2,399	*41,000	*10,541	
\$20,000 under \$25,000	-	-	-	*1,199	*29,475	*6,100	*1,199	*29,798	*7,920	
\$25,000 under \$30,000	*1,199	*35,739	*5,854	*2,400	*65,015	*14,295	-	-	-	
\$30,000 under \$40,000	108,894	4,304,377	651,684	*2,444	*77,343	*13,365	-	-	-	
\$40,000 under \$50,000	1,260,123	55,451,987	8,883,265	322,299	15,438,870	2,678,777	*255	*10,739	*2,876	
\$50,000 under \$75,000	515,635	30,665,411	4,930,559	1,364,406	82,123,397	15,450,789	*1,400	*74,979	*19,453	
\$75,000 under \$100,000	70,689	5,902,047	948,988	541,150	46,543,313	9,410,080	*328	*28,861	*7,386	
\$100,000 under \$200,000	34,352	4,120,521	653,466	450,245	58,193,597	12,443,138	49,214	8,066,551	2,137,581	
\$200,000 or more	2,957	2,294,937	370,277	60,152	33,975,482	7,339,763	72,344	31,811,860	8,751,809	

Footnotes at end of table

**Table 3.2--Returns with Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income**  
**--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income—continued										
	30 under 50 percent				50 under 100 percent				100 percent or more		
	Number of returns (28)	Adjusted gross income less deficit (29)	Total income tax (30)	Number of returns (31)	Adjusted gross income less deficit (32)	Total income tax (33)	Number of returns (34)	Adjusted gross income less deficit (35)	Total income tax (36)		
All returns	334,428	344,180,509	117,243,425	6,172	1,116,038	700,686	14,496	-6,636,337	791,777		
	999	*1,320	*544	*3	*9	*7	11,191	-6,964,770	127,984		
	*6,759	*48,643	*15,781	*346	*2,659	*2,011	*51	*370	*3,265		
	*2,399	*27,873	*10,942	†	†	†	†	†	†		
	*12	*227	*98	†	†	†	†	†	†		
	*1,256	*29,450	*9,990	*4	*91	*56	-	-	-		
	†	†	†	*58	*1,664	*1,265	†	†	†		
	*12	*383	*159	*1,114	*37,387	*21,842	*5	*173	*1,015		
	*9	*445	*215	-	-	-	-	-	-		
	*4,655	*289,057	*97,616	*191	*9,927	*5,442	*186	*12,354	*17,723		
	*115	*10,460	*4,062	*1,159	*94,009	*72,435	*2,786	*218,773	*374,668		
	4,916	808,596	270,170	1,946	261,372	154,107	*44	*5,065	*6,637		
	313,287	342,963,771	116,833,749	1,291	708,018	442,977	212	91,432	259,625		
	Joint returns	262,971	286,774,879	97,526,556	4,688	906,929	558,179	9,140	-4,708,718	522,178	
		-	-	-	*3	*9	*7	6,013	-4,976,832	85,554	
-		-	-	*346	*2,659	*2,011	*51	*370	*3,265		
†		†	†	*42	*624	*359	-	†	†		
*9		*168	*69	*10	*169	*96	-	-	-		
-		-	-	†	†	†	†	†	†		
†		†	†	*58	*1,664	*1,265	†	†	†		
†		†	†	*1,111	*37,268	*21,764	†	†	†		
†		†	†	-	-	-	†	†	†		
*3,515		*206,372	*72,048	*191	*9,927	*5,442	*178	*11,910	*15,590		
*72		*6,257	*2,547	*3	*273	*205	*2,783	*218,507	*374,273		
2,502		391,425	138,648	1,725	228,867	135,978	*43	*4,906	*6,010		
255,654		286,155,911	97,306,553	1,199	625,468	391,050	*49	*32,034	*35,790		
Single returns		52,296	40,733,747	13,977,766	1,467	188,425	126,277	3,252	-953,307	33,065	
		999	*1,320	*544	†	†	†	†	†	†	
	*6,759	*48,643	*15,781	-	-	-	-	-	-		
	*1,199	*13,753	*4,490	-	-	-	-	-	-		
	†	†	†	*9	*134	*104	†	†	†		
	*1,256	*29,450	*9,990	*3	*66	*40	-	-	-		
	*3	*81	*38	-	-	-	-	-	-		
	†	†	†	*3	*118	*77	†	†	†		
	*8	*404	*197	-	-	-	-	-	-		
	*1,140	*82,685	*25,568	†	†	†	†	†	†		
	-	-	-	*1,156	*93,735	*72,230	-	-	-		
	*118	*16,694	*6,255	†	†	†	†	†	†		
	40,810	40,540,656	13,914,875	79	62,239	35,928	*4	*1,270	*2,958		

\* Estimate should be used with caution due to the small number of sample returns on which it is based

† Data deleted to avoid disclosure of information for specific taxpayers Deleted data are included in appropriate totals

NOTE Detail may not add to totals because of rounding

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income

(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	All returns	Tax credits											
		Total		Child care credit		Credit for the elderly or disabled		Adoption credit		Earned income credit used to offset income tax before credits		Minimum tax credit	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
All returns, total.....	122,421,991	16,194,821	12,178,858	5,795,530	2,464,005	190,343	41,281	30,721	58,522	8,399,556	3,767,990	118,571	681,282
No adjusted gross income	918,707	76	9	-	-	-	-	-	-	-	-	52	6
\$1 under \$5,000	13,935,880	118,513	2,739	-	-	*4,360	*792	-	-	*3,161	*174	-	-
\$5,000 under \$10,000	13,414,246	1,150,088	91,325	*3,710	*234	58,962	7,104	-	-	1,021,942	79,599	-	-
\$10,000 under \$15,000	13,174,125	1,527,117	381,970	160,436	43,454	82,520	24,583	*3,161	*9	1,277,978	306,742	*432	*255
\$15,000 under \$20,000	11,393,805	3,090,492	1,819,527	486,088	204,713	39,093	8,035	*3,103	*9	2,837,679	1,587,085	*432	-
\$20,000 under \$25,000	9,944,745	2,645,322	1,749,199	475,569	212,574	*5,407	*766	*3,161	*948	2,450,456	1,502,547	*1,367	*584
\$25,000 under \$30,000	8,064,922	1,169,765	480,403	395,382	162,371	-	-	-	-	808,339	291,842	**	**
\$30,000 under \$40,000	12,966,743	951,350	783,837	320,137	320,137	-	-	-	-	-	-	4,020	2,536
\$40,000 under \$50,000	9,787,857	1,004,319	470,750	781,285	331,553	-	-	*5,373	*17,050	-	-	1,767	1,246
\$50,000 under \$75,000	15,180,241	1,917,915	903,337	**2,630,516	*1,151,154	-	-	*14,463	*40,019	-	-	16,228	14,434
\$75,000 under \$100,000	6,454,920	955,777	587,352	**	**	-	-	*508	*375	-	-	12,961	20,071
\$100,000 under \$200,000	5,377,899	1,056,279	1,097,812	**	**	-	-	*951	*112	-	-	28,586	45,882
\$200,000 under \$500,000	1,401,734	417,340	1,169,996	78,709	37,815	-	-	-	-	-	-	34,344	140,316
\$500,000 under \$1,000,000	261,708	112,911	853,495	**	**	-	-	-	-	-	-	10,918	141,305
\$1,000,000 or more	144,459	77,556	2,174,427	**	**	-	-	-	-	-	-	7,464	314,647
Taxable returns, total.....	93,471,200	10,426,168	9,217,903	4,972,613	2,103,503	101,314	24,138	19,033	25,820	3,054,596	1,363,874	116,424	665,846
No adjusted gross income	6,478	-	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$5,000	3,847,065	114,153	1,947	-	-	-	-	-	-	*3,161	*174	-	-
\$5,000 under \$10,000	6,146,444	719,525	54,241	-	-	*6,759	*397	-	-	654,660	51,740	-	-
\$10,000 under \$15,000	7,962,908	128,590	27,334	*7,559	*4,408	62,843	18,261	-	-	*1,199	*467	-	-
\$15,000 under \$20,000	7,758,666	420,884	315,707	54,749	20,765	26,304	4,713	*3,103	*9	300,286	286,420	*432	-
\$20,000 under \$25,000	8,479,844	1,505,245	899,455	267,696	95,957	*5,407	*766	*3,161	*948	1,371,582	775,074	*1,009	*332
\$25,000 under \$30,000	7,876,771	1,075,289	408,876	369,714	142,591	-	-	-	-	723,709	250,000	**	**
\$30,000 under \$40,000	12,881,191	947,360	385,667	783,793	320,117	-	-	-	-	-	-	*3,501	*2,002
\$40,000 under \$50,000	9,739,055	990,443	419,880	781,234	331,536	-	-	*1,110	*666	-	-	*1,416	*39
\$50,000 under \$75,000	15,146,748	1,906,446	862,786	*2,629,165	*1,150,315	-	-	*10,200	*23,710	-	-	16,168	14,364
\$75,000 under \$100,000	6,445,155	955,546	586,822	**	**	-	-	*508	*375	-	-	12,800	19,869
\$100,000 under \$200,000	5,374,164	1,055,156	1,092,921	**	**	-	-	*951	*112	-	-	28,525	45,573
\$200,000 under \$500,000	1,400,848	417,141	1,159,199	78,703	37,813	-	-	-	-	-	-	34,236	135,574
\$500,000 under \$1,000,000	261,529	112,863	846,879	**	**	-	-	-	-	-	-	10,891	138,163
\$1,000,000 or more	144,335	77,526	2,156,190	**	**	-	-	-	-	-	-	7,445	309,869
Nontaxable returns, total.....	28,950,791	5,768,653	2,960,955	822,918	360,501	89,029	17,144	*11,688	*32,703	5,344,959	2,404,115	2,147	15,436

Footnotes at end of table

**Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued**  
 (All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Tax credits--continued													Income tax after credits		Alternative minimum tax	
	Foreign tax credit		General business credit		Empowerment zone emp. credit		Nonconventional source fuel credit		Other tax credits		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount							
											(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total.....	2,334,015	4,073,461	306,254	826,320	666	19,091	19,866	56,068	38,040	84,668	93,449,611	727,303,171	618,072	4,005,101			
No adjusted gross income	**11	**2	**6	**1	-	-	**6	**1	-	-	536	58	5,949	111,300			
\$1 under \$5,000	109,792	1,667	*1,199	*106	-	-	-	-	-	-	3,846,709	455,933	7,409	3,806			
\$5,000 under \$10,000	64,312	3,621	*3,957	*126	-	-	*1,256	*134	-	-	6,146,381	2,059,159	7,258	5,710			
\$10,000 under \$15,000	58,893	5,732	*1,833	*273	-	-	-	-	-	*922	7,962,689	6,075,072	5,024	4,383			
\$15,000 under \$20,000	59,219	8,369	*13,353	*10,116	-	-	-	-	-	*533	7,758,271	9,698,640	*513	*808			
\$20,000 under \$25,000	79,966	23,487	*2,605	*299	-	-	*1,268	*61	-	-	8,478,549	14,972,429	1,717	1,140			
\$25,000 under \$30,000	61,006	7,079	*7,833	*8,567	-	-	-	-	-	-	7,875,594	18,685,044	1,425	3,528			
\$30,000 under \$40,000	133,127	28,064	15,977	17,767	-	-	*736	*298	-	*238	12,881,026	43,074,008	4,643	4,967			
\$40,000 under \$50,000	179,638	70,134	18,427	29,381	-	-	*2,221	*874	-	*1,533	9,739,002	46,701,409	8,832	11,035			
\$50,000 under \$75,000	323,566	101,392	43,397	68,884	-	-	*1,120	*5,669	-	*2,100	15,144,700	110,196,215	39,995	81,204			
\$75,000 under \$100,000	275,551	159,985	51,314	99,491	-	-	*3,473	*5,573	-	*1,506	6,441,428	79,954,110	86,641	212,517			
\$100,000 under \$200,000	530,304	639,085	82,712	187,064	*178	*625	3,888	1,347	**13,762	**17,509	5,370,546	125,614,990	196,043	652,446			
\$200,000 under \$500,000	300,313	852,969	39,020	115,605	*160	*813	2,751	11,335	**	**	1,398,793	97,977,461	200,635	1,533,144			
\$500,000 under \$1,000,000	91,551	597,718	14,055	85,514	*140	*9,566	1,551	4,127	1,771	9,642	261,215	50,836,930	34,107	453,955			
\$1,000,000 or more	66,764	1,574,156	10,566	203,126	208	8,087	1,597	26,649	1,726	45,888	144,171	121,001,713	17,882	925,157			
Taxable returns, total.....	2,303,303	3,995,293	278,192	796,202	686	19,091	18,737	50,334	36,711	93,667	93,449,611	727,303,171	618,072	4,005,101			
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	536	58	5,949	111,300			
\$1 under \$5,000	109,792	1,667	*1,199	*106	-	-	-	-	-	-	3,846,709	455,933	7,409	3,806			
\$5,000 under \$10,000	58,106	1,970	-	-	-	-	*1,256	*134	-	-	6,146,381	2,059,159	7,258	5,710			
\$10,000 under \$15,000	52,628	3,973	*1,199	*143	-	-	-	-	-	*82	7,962,689	6,075,072	5,024	4,383			
\$15,000 under \$20,000	52,952	3,150	*1,199	*131	-	-	-	-	-	*518	7,758,271	9,698,640	*513	*808			
\$20,000 under \$25,000	77,453	18,976	*1,245	*117	-	-	*1,268	*61	-	-	8,478,549	14,972,429	1,717	1,140			
\$25,000 under \$30,000	60,650	6,020	*4,668	*2,507	-	-	-	-	-	-	7,875,594	18,685,044	1,425	3,528			
\$30,000 under \$40,000	131,728	21,417	13,904	14,177	-	-	*736	*298	-	*181	12,881,026	43,074,008	4,643	4,967			
\$40,000 under \$50,000	172,602	40,237	16,239	25,960	-	-	*2,221	*872	-	*1,529	9,739,002	46,701,409	8,832	11,035			
\$50,000 under \$75,000	323,194	99,324	41,894	64,651	-	-	**	**	-	*2,100	15,144,700	110,196,215	39,995	81,204			
\$75,000 under \$100,000	275,537	159,836	51,257	99,314	-	-	*3,473	*5,573	-	*6,305	6,441,428	79,954,110	86,641	212,517			
\$100,000 under \$200,000	530,173	636,423	81,773	185,231	*178	*625	3,888	1,347	**13,718	**17,422	5,370,546	125,614,990	196,043	652,446			
\$200,000 under \$500,000	300,210	847,227	39,001	115,358	*160	*813	2,748	11,272	**	**	1,398,793	97,977,461	200,635	1,533,144			
\$500,000 under \$1,000,000	91,533	594,377	14,049	85,381	*140	*9,566	1,551	4,127	1,771	9,642	261,215	50,836,930	34,107	453,955			
\$1,000,000 or more	66,744	1,560,697	10,563	203,126	208	8,087	1,597	26,649	1,726	45,888	144,171	121,001,713	17,882	925,157			
Nontaxable returns, total.....	30,712	78,168	28,062	30,119	-	-	*1,129	*5,734	*1,329	*1,001	-	-	-	-	-		

Footnotes at end of table



Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Form 4970 tax-accumulation distribution		Total income tax		All other taxes									
	Number of returns	Amount	Number of returns	Amount	Total		Penalty tax on qualified retirement plans		Self-employment tax		Social security taxes on tip income		Household employment tax	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
All returns, total.....	4,295	13,128	93,471,200	731,321,399	17,173,341	33,079,134	3,415,245	2,335,845	13,515,150	29,738,153	267,055	27,826	310,367	763,897
No adjusted gross income	**	-	6,478	111,358	151,370	241,365	20,542	17,529	129,021	207,294	6	-	4,081	14,939
\$1 under \$5,000	-	-	3,847,065	459,739	972,554	415,920	47,892	9,785	907,604	405,078	**19,451	*840	*1,199	*211
\$5,000 under \$10,000	-	-	6,146,444	2,064,868	1,679,372	1,315,629	133,310	30,615	1,446,279	1,255,975	79,751	11,479	*5,793	*16,891
\$10,000 under \$15,000	-	-	7,962,908	6,079,455	1,534,871	1,647,887	168,430	60,868	1,298,744	1,574,261	49,356	3,791	8,739	7,672
\$15,000 under \$20,000	-	-	7,758,666	9,699,447	1,278,810	1,645,419	208,227	59,144	1,051,773	1,578,374	24,112	4,406	4,806	1,005
\$20,000 under \$25,000	-	-	8,479,844	14,973,568	1,095,025	1,499,432	251,073	87,943	815,520	1,406,657	36,277	3,672	3,242	1,099
\$25,000 under \$30,000	-	-	7,876,771	18,688,572	987,480	1,418,655	232,635	91,456	762,867	1,322,996	*5,520	*467	2,239	2,196
\$30,000 under \$40,000	-	-	12,881,191	43,078,975	1,773,609	2,701,697	449,819	192,087	1,349,557	2,485,505	*8,903	*900	11,170	21,330
\$40,000 under \$50,000	**975	**1,259	9,739,055	46,713,703	1,533,894	2,684,424	450,444	208,643	1,104,457	2,465,849	*17,063	*680	5,740	8,744
\$50,000 under \$75,000	*263	*1,446	15,146,748	110,278,865	2,641,772	5,500,677	**1,410,604	**1,441,966	1,945,818	4,906,537	24,253	1,488	35,574	80,629
\$75,000 under \$100,000	-	-	6,445,155	80,166,627	1,326,983	3,510,238	**	**	936,807	2,994,635	*1,120	*60	44,765	116,052
\$100,000 under \$200,000	*882	*132	5,374,164	126,267,568	1,470,018	5,654,428	**	**	1,134,274	4,928,378	*1,235	*42	75,591	181,042
\$200,000 under \$500,000	1,804	1,041	1,400,848	99,511,646	549,514	3,071,643	36,513	115,759	481,894	2,808,368	-	-	65,021	143,219
\$500,000 under \$1,000,000	*93	*11	261,529	51,290,896	108,649	823,100	3,941	14,579	93,281	743,082	-	-	22,265	59,339
\$1,000,000 or more	278	9,240	144,335	121,936,110	69,422	948,620	1,816	5,472	57,255	655,164	*9	*1	20,142	109,528
Taxable returns, total.....	4,295	13,128	93,471,200	731,321,399	13,057,990	28,918,385	3,023,453	2,220,370	9,885,562	25,834,707	157,303	18,608	287,903	634,936
No adjusted gross income	**	-	6,478	111,358	2,024	12,577	33	185	1,877	9,526	-	-	250	2,317
\$1 under \$5,000	-	-	3,847,065	459,739	49,070	9,669	*2,399	*245	46,672	9,424	-	-	-	-
\$5,000 under \$10,000	-	-	6,146,444	2,064,868	402,636	285,126	35,237	8,680	324,868	269,213	*32,123	*6,659	-	-
\$10,000 under \$15,000	-	-	7,962,908	6,079,455	677,636	661,052	92,140	36,365	531,782	615,076	26,167	3,116	*7,528	*6,302
\$15,000 under \$20,000	-	-	7,758,666	9,699,447	715,366	891,841	105,042	34,188	590,232	852,349	*12,155	*2,144	*4,360	*767
\$20,000 under \$25,000	-	-	8,479,844	14,973,568	849,070	1,085,794	211,488	73,449	605,253	1,008,238	*28,755	*3,051	*3,164	*995
\$25,000 under \$30,000	-	-	7,876,771	18,688,572	934,053	1,301,854	227,603	89,971	714,101	1,208,905	*5,520	*467	*2,230	*2,123
\$30,000 under \$40,000	-	-	12,881,191	43,078,975	1,751,903	2,631,167	449,819	192,087	1,330,137	2,428,102	*8,903	*900	*8,883	*8,203
\$40,000 under \$50,000	**975	**1,259	9,739,055	46,713,703	1,524,448	2,652,141	447,248	207,718	1,098,523	2,434,804	*17,063	*680	*5,380	*8,431
\$50,000 under \$75,000	*263	*1,446	15,146,748	110,278,865	2,633,739	5,457,592	**1,410,208	**1,441,736	1,940,841	4,882,680	24,253	1,488	32,644	61,716
\$75,000 under \$100,000	-	-	6,445,155	80,166,627	1,322,422	3,442,881	**	**	935,174	2,983,606	*1,120	*60	41,836	59,728
\$100,000 under \$200,000	*882	*132	5,374,164	126,267,568	1,468,464	5,646,748	**	**	1,133,966	4,927,491	*1,235	*42	74,341	174,251
\$200,000 under \$500,000	1,804	1,041	1,400,848	99,511,646	549,196	3,069,175	36,484	115,704	481,681	2,807,433	-	-	64,919	141,755
\$500,000 under \$1,000,000	*93	*11	261,529	51,290,896	108,587	822,658	3,938	14,573	93,233	742,825	-	-	22,244	59,160
\$1,000,000 or more	278	9,240	144,335	121,936,110	69,375	948,112	1,816	5,472	57,223	655,035	*9	*1	20,123	109,188
Nontaxable returns, total.....	-	-	-	-	4,115,351	4,160,748	391,792	115,475	3,629,569	3,903,446	109,752	9,218	22,464	128,961

Footnotes at end of table

**Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued**  
(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Earned income credit used to offset other taxes		Total tax liability		Number of returns without tax liability	Tax payments								
						Total		Income tax withheld		Estimated tax payments				
	Number of returns	Amount	Number of returns	Amount	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
All returns, total.....	3,040,945	2,224,931	95,665,608	762,257,568	26,756,383	112,455,465	785,183,138	106,483,908	582,124,212	12,766,410	162,584,233			
No adjusted gross income	44,047	20,084	134,790	332,639	783,917	361,130	1,334,980	258,582	639,540	92,658	552,262			
\$1 under \$5,000	541,856	158,920	4,533,361	719,864	9,402,518	10,280,996	2,118,372	10,032,169	1,881,343	224,343	203,857			
\$5,000 under \$10,000	988,657	657,316	6,711,620	2,734,353	6,702,626	11,032,003	6,423,081	10,587,328	5,684,684	500,567	629,078			
\$10,000 under \$15,000	676,019	759,763	8,265,174	7,005,668	4,908,951	11,507,168	11,873,265	10,771,116	10,708,452	865,935	1,086,332			
\$15,000 under \$20,000	526,528	462,959	8,014,025	10,901,773	3,379,780	10,674,031	16,874,786	9,934,414	15,228,373	996,068	1,547,670			
\$20,000 under \$25,000	232,728	157,666	8,644,150	16,325,049	1,300,595	9,626,548	21,729,741	9,127,971	19,948,509	860,929	1,688,802			
\$25,000 under \$30,000	31,109	8,222	7,923,738	20,099,005	141,184	7,915,189	23,804,209	7,538,271	21,858,361	763,806	1,850,468			
\$30,000 under \$40,000	-	-	12,902,897	45,780,672	63,847	12,793,317	53,308,175	12,187,196	48,679,901	1,348,246	4,308,812			
\$40,000 under \$50,000	-	-	9,748,500	49,398,127	39,356	9,665,090	54,864,445	9,197,705	49,922,139	1,157,919	4,573,953			
\$50,000 under \$75,000	-	-	15,154,781	115,779,542	25,461	15,055,407	124,477,849	14,364,885	110,696,784	2,162,555	12,606,596			
\$75,000 under \$100,000	-	-	6,449,716	83,676,865	5,204	6,412,556	85,407,363	6,051,211	73,086,071	1,204,492	11,320,637			
\$100,000 under \$200,000	-	-	5,375,718	131,921,997	2,182	5,334,823	127,851,968	4,898,182	97,514,484	1,650,710	26,753,043			
\$200,000 under \$500,000	-	-	1,401,166	102,583,289	568	1,393,087	94,869,506	1,193,565	59,129,792	680,993	30,661,057			
\$500,000 under \$1,000,000	-	-	261,591	52,113,996	117	260,241	47,441,555	220,737	26,188,749	154,288	17,262,486			
\$1,000,000 or more	-	-	144,382	122,884,729	77	143,880	112,803,843	120,575	40,957,031	102,901	47,539,180			
Taxable returns, total.....	*8	*1	93,471,200	760,239,784	-	89,390,544	768,967,649	84,219,249	568,333,549	11,901,494	160,417,922			
No adjusted gross income	-	-	6,478	123,935	-	4,953	176,019	2,668	33,975	1,599	74,202			
\$1 under \$5,000	-	-	3,847,065	469,408	-	2,425,421	552,115	2,309,718	473,577	92,706	61,633			
\$5,000 under \$10,000	-	-	6,146,444	2,349,994	-	5,498,094	3,675,340	5,263,739	3,356,316	274,553	247,802			
\$10,000 under \$15,000	-	-	7,962,908	6,740,507	-	7,219,618	8,549,480	6,629,986	7,656,299	716,743	846,548			
\$15,000 under \$20,000	*8	*1	7,758,666	10,591,288	-	7,321,956	12,780,187	6,690,160	11,419,188	863,899	1,293,660			
\$20,000 under \$25,000	-	-	8,479,844	16,059,363	-	8,257,755	19,577,247	7,809,005	17,999,036	794,093	1,500,772			
\$25,000 under \$30,000	-	-	7,876,771	19,990,426	-	7,748,015	23,497,344	7,389,971	21,640,314	736,510	1,775,470			
\$30,000 under \$40,000	-	-	12,881,191	45,710,142	-	12,724,546	53,069,438	12,130,303	48,510,556	1,334,725	4,251,557			
\$40,000 under \$50,000	-	-	9,739,055	49,365,844	-	9,632,743	54,700,885	9,170,356	49,812,618	1,152,212	4,522,176			
\$50,000 under \$75,000	-	-	15,146,748	115,736,457	-	15,025,480	124,245,273	14,344,083	110,599,869	2,151,504	12,475,133			
\$75,000 under \$100,000	-	-	6,445,155	83,609,508	-	6,404,004	85,296,050	6,047,910	73,076,097	1,197,200	11,220,933			
\$100,000 under \$200,000	-	-	5,374,164	131,914,316	-	5,331,629	127,798,510	4,897,023	97,499,078	1,648,077	26,720,057			
\$200,000 under \$500,000	-	-	1,400,848	102,580,821	-	1,392,439	94,841,844	1,193,179	59,120,710	680,624	30,646,857			
\$500,000 under \$1,000,000	-	-	261,529	52,113,554	-	260,109	47,431,853	220,641	26,184,707	154,215	17,257,770			
\$1,000,000 or more	-	-	144,335	122,884,221	-	143,781	112,776,062	120,507	40,951,190	102,835	47,523,351			
Nontaxable returns, total.....	3,040,937	2,224,929	2,194,408	2,017,784	26,756,383	23,064,922	16,215,489	22,264,659	13,790,662	864,917	2,166,311			

Footnotes at end of table

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Tax payments--continued						Earned income credit, refundable portion		Overpayment	
	Payments with request for extension of filing time		Excess social security taxes withheld		Credit for Federal tax on gasoline and special fuels		Credit from regulated investment companies		Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>1,597,435</b>	<b>38,918,434</b>	<b>1,267,562</b>	<b>1,399,705</b>	<b>445,633</b>	<b>101,328</b>	<b>68,097</b>	<b>55,227</b>	<b>15,367,868</b>	<b>24,395,661</b>
No adjusted gross income	19,374	130,801	2,042	2,719	27,183	8,340	581	1,318	54,287	64,083
\$1 under \$5,000	72,453	29,188	-	-	24,726	3,395	*3,598	*589	2,966,715	2,062,624
\$5,000 under \$10,000	76,521	100,455	*4,791	*2,005	41,265	6,290	*1,199	*568	4,264,714	7,715,402
\$10,000 under \$15,000	55,541	68,128	*1,141	*60	47,668	10,108	*1,199	*186	3,746,697	9,130,321
\$15,000 under \$20,000	63,265	90,977	*41	*168	30,056	6,082	*2,399	*1,517	3,089,061	4,501,267
\$20,000 under \$25,000	57,362	84,021	*1,110	*36	29,959	6,150	*2,318	*2,224	1,150,292	896,043
\$25,000 under \$30,000	50,108	87,285	*4	*17	32,403	6,312	*4,538	*1,765	96,102	25,921
\$30,000 under \$40,000	108,551	306,390	*3,593	*1,475	56,021	11,594	*47	*3	-	-
\$40,000 under \$50,000	106,746	362,014	*3,180	*298	*15,662	*23,762	*3,306	*749	-	-
\$50,000 under \$75,000	249,205	1,088,915	170,725	55,146	**	**	19,691	11,938	-	-
\$75,000 under \$100,000	154,375	790,203	320,743	198,075	19,894	7,327	*22,023	*8,627	-	-
\$100,000 under \$200,000	298,957	2,910,885	557,201	661,808	14,462	8,172	**	**	-	-
\$200,000 under \$500,000	181,130	4,737,137	151,377	326,970	*5,580	*2,775	5,689	12,481	-	-
\$500,000 under \$1,000,000	54,123	3,903,624	31,916	85,033	**	**	712	958	-	-
\$1,000,000 or more	49,724	24,228,412	19,697	65,895	796	1,020	797	12,305	-	-
<b>Taxable returns, total</b>	<b>1,472,082</b>	<b>38,695,410</b>	<b>1,260,278</b>	<b>1,394,497</b>	<b>309,128</b>	<b>72,590</b>	<b>66,307</b>	<b>53,680</b>	<b>15,367,868</b>	<b>24,395,661</b>
No adjusted gross income	1,924	67,275	208	514	32	49	*3	*3	-	-
\$1 under \$5,000	54,432	16,203	-	-	*1,237	*114	*3,598	*589	-	-
\$5,000 under \$10,000	49,395	69,290	-	-	*10,718	*1,364	*1,199	*568	-	-
\$10,000 under \$15,000	37,019	42,772	*1,134	*28	12,817	3,647	*1,199	*186	-	-
\$15,000 under \$20,000	40,227	63,167	-	-	18,274	2,840	*1,199	*1,332	-	-
\$20,000 under \$25,000	43,943	69,832	*1,110	*36	27,051	5,347	*2,318	*2,224	-	-
\$25,000 under \$30,000	46,160	75,056	-	-	27,768	4,739	*4,538	*1,765	-	-
\$30,000 under \$40,000	106,957	294,336	*3,593	*1,475	54,980	11,511	*47	*3	-	-
\$40,000 under \$50,000	106,413	359,970	*3,015	*136	*15,534	*23,707	*3,306	*749	-	-
\$50,000 under \$75,000	248,640	1,085,124	170,372	54,718	**	**	19,691	11,938	-	-
\$75,000 under \$100,000	153,364	788,610	320,719	198,040	19,891	7,322	*22,019	*8,622	-	-
\$100,000 under \$200,000	298,751	2,905,869	557,190	661,766	14,459	8,167	**	**	-	-
\$200,000 under \$500,000	181,041	4,732,821	151,350	326,916	*5,575	*2,771	5,683	12,474	-	-
\$500,000 under \$1,000,000	54,108	3,902,748	31,899	85,002	**	**	709	922	-	-
\$1,000,000 or more	49,706	24,222,339	19,689	65,865	792	1,012	797	12,305	-	-
<b>Nontaxable returns, total</b>	<b>125,354</b>	<b>223,024</b>	<b>7,284</b>	<b>5,208</b>	<b>136,505</b>	<b>28,737</b>	<b>1,790</b>	<b>1,547</b>	<b>15,367,868</b>	<b>24,395,661</b>
<b>Total</b>	<b>1,617,436</b>	<b>40,141,434</b>	<b>1,277,562</b>	<b>1,400,705</b>	<b>546,133</b>	<b>101,328</b>	<b>69,887</b>	<b>56,774</b>	<b>30,735,736</b>	<b>48,791,322</b>

Footnotes at end of table

**Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued**  
(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Overpayment--continued				Tax due at time of filing		Predetermined estimated tax penalty	
	Refunded		Credited to 1998 estimated tax		Number of returns	Amount	Number of returns	Amount
	(65)	(66)	(67)	(68)				
<b>All returns, total.....</b>	<b>85,381,040</b>	<b>119,706,937</b>	<b>4,109,601</b>	<b>20,403,441</b>	<b>31,198,382</b>	<b>93,909,641</b>	<b>5,920,839</b>	<b>1,080,062</b>
No adjusted gross income	315,272	998,737	51,809	218,255	83,497	153,733	22,868	3,165
\$1 under \$5,000	10,369,835	3,906,592	102,693	48,159	2,399,703	498,088	116,286	3,380
\$5,000 under \$10,000	10,777,166	12,098,262	179,564	132,114	1,844,096	840,504	286,254	11,936
\$10,000 under \$15,000	10,239,520	15,183,970	306,324	181,318	2,360,572	1,388,029	362,980	20,642
\$15,000 under \$20,000	8,815,244	11,855,759	348,785	233,988	2,246,170	1,647,476	389,971	23,794
\$20,000 under \$25,000	7,532,160	7,995,194	266,446	204,992	2,174,445	1,939,837	375,168	28,579
\$25,000 under \$30,000	5,755,619	5,455,193	216,356	205,223	2,123,954	1,958,502	28,492	28,492
\$30,000 under \$40,000	9,043,456	11,217,936	399,989	486,140	3,639,837	4,244,080	729,342	66,438
\$40,000 under \$50,000	6,502,311	9,769,021	298,375	404,843	3,044,244	4,771,675	614,263	63,649
\$50,000 under \$75,000	9,723,328	17,567,268	631,268	1,266,287	4,959,875	10,290,481	1,073,114	136,517
\$75,000 under \$100,000	3,489,097	8,249,472	375,071	1,152,816	2,689,019	7,753,852	509,109	82,061
\$100,000 under \$200,000	2,358,135	9,023,375	546,024	2,808,992	2,607,186	16,112,931	681,668	210,535
\$200,000 under \$500,000	384,033	3,359,737	267,963	3,347,261	797,604	14,617,307	294,809	196,527
\$500,000 under \$1,000,000	52,660	1,144,376	65,921	1,989,485	153,223	7,889,733	**91,096	**204,347
\$1,000,000 or more	23,204	1,878,044	53,013	7,723,567	74,958	19,803,413	**	**
<b>Taxable returns, total.....</b>	<b>60,898,217</b>	<b>80,575,776</b>	<b>3,757,399</b>	<b>19,850,587</b>	<b>29,701,779</b>	<b>92,789,691</b>	<b>5,582,427</b>	<b>1,058,231</b>
No adjusted gross income	1,722	42,932	2,600	46,640	2,281	38,343	1,920	854
\$1 under \$5,000	1,938,600	384,055	55,000	9,559	1,845,840	312,752	75,272	1,846
\$5,000 under \$10,000	4,603,057	1,864,576	92,898	51,748	1,462,481	598,788	184,862	7,796
\$10,000 under \$15,000	5,616,087	2,908,332	236,922	114,655	2,170,413	1,231,305	313,761	17,275
\$15,000 under \$20,000	5,448,626	3,480,904	299,002	166,472	2,095,006	1,483,968	333,026	20,708
\$20,000 under \$25,000	6,222,022	5,096,811	248,141	180,946	2,073,953	1,791,769	328,677	24,733
\$25,000 under \$30,000	5,614,603	5,207,889	202,414	179,735	2,101,892	1,908,210	360,231	26,786
\$30,000 under \$40,000	8,983,728	11,029,060	395,022	467,311	3,628,932	4,203,171	723,978	65,027
\$40,000 under \$50,000	6,472,503	9,632,979	296,449	398,267	3,041,505	4,760,167	612,905	63,483
\$50,000 under \$75,000	9,697,710	17,386,781	627,167	1,253,261	4,957,856	10,286,252	1,072,364	136,309
\$75,000 under \$100,000	3,484,996	8,214,261	370,006	1,143,416	2,688,796	7,753,156	507,901	82,021
\$100,000 under \$200,000	2,355,255	8,987,301	545,229	2,798,521	2,607,131	16,112,156	681,671	210,528
\$200,000 under \$500,000	383,587	3,340,609	267,716	3,340,497	797,532	14,616,600	294,772	196,518
\$500,000 under \$1,000,000	52,575	1,139,341	65,865	1,985,229	153,212	7,889,702	**91,088	**204,347
\$1,000,000 or more	23,145	1,859,944	52,968	7,714,332	74,949	19,803,351	**	**
<b>Nontaxable returns, total.....</b>	<b>24,482,823</b>	<b>39,131,161</b>	<b>352,202</b>	<b>552,854</b>	<b>1,496,603</b>	<b>1,119,950</b>	<b>338,412</b>	<b>21,831</b>

\* Estimate should be used with caution due to the small number of sample returns on which it is based

\*\* Data combined to avoid disclosure of information for specific taxpayers

(Z) Less than \$500

NOTE: Detail may not add to total because of rounding

**Table 3.4--Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Tax rate classes	Classified by the highest marginal rate at which tax was computed								
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits		
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of	
								Adjusted gross income	Modified taxable income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>All returns</b>									
All tax rates.....	99,217,292	4,868,199,362	3,429,576,155	1,653,463,053	738,816,216	378,712,678	727,274,473	14.9	21.2
10 percent .....	506,115	7,354,401	1,822,520	1,821,147	182,339	182,115	177,181	2.4	9.7
15 percent (Form 8814) .....	13,927	-21,054	10,417	10,417	1,566	1,566	785	(X)	7.5
15 percent .....	68,703,363	1,754,291,826	939,404,002	925,337,331	140,896,164	138,800,600	135,190,939	7.7	14.4
20 percent .....	897,974	106,168,591	82,106,281	37,950,321	15,649,877	7,590,064	15,524,206	14.6	18.9
25 percent .....	37,749	5,139,670	4,119,307	931,245	820,993	232,811	814,087	15.8	19.8
28 percent .....	20,125,622	1,343,619,282	998,563,003	269,959,959	189,013,768	75,588,789	188,365,274	14.0	18.9
28 percent (capital gains) .....	3,695,872	320,060,814	248,694,887	17,995,548	50,498,743	5,038,753	50,212,031	15.7	20.2
31 percent .....	2,868,200	394,983,806	321,551,623	55,728,162	77,515,492	17,275,730	76,887,208	19.5	23.9
36 percent .....	1,169,742	291,682,151	249,769,289	50,629,474	68,609,227	18,226,611	67,804,437	23.2	27.1
39.6 percent .....	691,359	641,810,735	580,861,776	290,762,893	194,949,710	115,142,106	191,633,734	29.9	33.0
Form 8615 .....	507,367	3,109,139	2,673,050	2,336,555	678,337	633,533	664,593	21.4	24.9
<b>Joint returns and returns of surviving spouses</b>									
All tax rates.....	43,515,577	3,304,812,528	2,376,104,562	1,061,734,521	531,708,220	260,086,703	525,326,904	15.9	22.1
10 percent .....	155,271	4,049,506	967,990	966,623	96,874	96,662	93,533	2.3	9.7
15 percent (Form 8814) .....	7,027	-87,725	4,538	4,538	683	683	360	(X)	7.9
15 percent .....	25,743,008	984,870,246	526,703,146	518,611,906	79,056,569	77,791,786	77,139,566	7.8	14.6
20 percent .....	515,262	74,787,378	58,173,746	27,045,080	11,179,383	5,409,016	11,083,127	14.8	19.1
25 percent .....	27,490	3,949,781	3,152,281	666,134	624,844	166,533	618,928	15.7	19.6
28 percent .....	11,381,599	934,616,453	680,974,125	182,702,693	129,087,058	51,156,754	128,627,472	13.8	18.9
28 percent (capital gains) .....	2,509,495	248,375,301	191,214,615	12,959,759	38,804,021	3,628,733	38,560,947	15.5	20.2
31 percent .....	1,657,949	271,431,497	218,526,315	34,176,185	52,341,881	10,594,617	51,881,581	19.1	23.7
36 percent .....	928,047	239,748,194	204,721,548	40,564,346	55,866,072	14,603,165	55,253,242	23.0	27.0
39.6 percent .....	590,431	543,071,897	491,666,257	244,037,257	164,650,836	96,638,754	162,068,147	29.8	33.0
Form 8615 .....	-	-	-	-	-	-	-	-	-
<b>Separate returns of married persons</b>									
All tax rates.....	2,287,343	91,354,525	67,955,412	34,761,478	15,623,648	8,966,613	15,352,208	16.8	22.6
10 percent .....	7,021	*133,899	*13,198	*13,198	*1,319	1,320	*1,319	1.0	10.0
15 percent (Form 8814) .....	†	†	†	†	†	†	†	(X)	(X)
15 percent .....	1,364,774	26,243,372	15,043,469	14,872,166	2,270,136	2,230,825	2,242,921	8.5	14.9
20 percent .....	11,133	1,937,171	1,442,830	919,749	298,266	183,950	296,072	15.3	20.5
25 percent .....	†	†	†	†	†	†	†	(X)	(X)
28 percent .....	694,826	28,418,597	21,502,897	6,842,119	4,149,113	1,915,793	4,137,376	14.6	19.2
28 percent (capital gains) .....	55,298	3,302,765	2,632,737	341,582	554,830	95,643	550,189	16.7	20.9
31 percent .....	102,654	8,025,771	6,565,295	1,064,827	1,577,892	330,096	1,561,885	19.5	23.8
36 percent .....	30,046	4,255,201	3,636,992	805,780	994,959	290,081	992,626	23.3	27.3
39.6 percent .....	21,536	18,964,397	17,045,926	9,886,238	5,761,852	3,914,950	5,554,921	29.3	32.6
Form 8615 .....	†	†	†	†	†	†	†	(X)	(X)
<b>Returns of heads of households</b>									
All tax rates.....	11,014,994	334,534,651	183,320,652	127,444,666	32,590,675	22,340,758	28,989,345	8.7	15.8
10 percent .....	20,433	466,534	80,629	80,629	8,066	8,063	7,439	1.6	9.2
15 percent (Form 8814) .....	*6,890	*72,175	*5,873	*5,873	*883	*883	*424	0.6	7.2
15 percent .....	9,755,629	236,296,458	107,539,087	106,972,777	16,104,774	16,045,917	12,690,726	5.4	11.8
20 percent .....	40,738	3,767,560	2,927,128	1,306,575	525,631	261,315	522,188	13.9	17.8
25 percent .....	*715	*149,955	*135,985	*62,120	*29,276	*15,530	*29,276	19.5	21.5
28 percent .....	994,101	61,925,594	45,817,189	11,602,100	8,522,231	3,248,588	8,436,230	13.6	18.4
28 percent (capital gains) .....	106,803	7,681,698	5,910,333	376,914	1,158,848	105,536	1,151,634	15.0	19.5
31 percent .....	44,561	6,578,958	5,300,228	991,707	1,292,321	307,429	1,287,805	19.6	24.3
36 percent .....	32,328	7,232,828	6,186,994	1,297,416	1,724,327	467,070	1,690,716	23.4	27.3
39.6 percent .....	12,796	10,362,893	9,417,205	4,748,554	3,224,318	1,880,427	3,172,906	30.6	33.7
Form 8615 .....	-	-	-	-	-	-	-	(X)	(X)
<b>Returns of single persons</b>									
All tax rates.....	42,399,377	1,137,497,657	802,195,529	429,522,387	158,893,672	87,318,605	157,606,017	13.9	19.6
10 percent .....	323,390	2,704,462	760,703	760,697	76,080	76,070	74,890	2.8	9.8
15 percent (Form 8814) .....	†	†	†	†	†	†	†	(X)	(X)
15 percent .....	31,839,952	506,881,750	290,118,300	284,880,482	43,464,685	42,732,072	43,117,726	8.5	14.9
20 percent .....	330,841	25,676,483	19,562,576	8,678,917	3,646,597	1,735,783	3,622,818	14.1	18.5
25 percent .....	9,491	959,135	758,974	187,171	151,592	46,793	150,986	15.7	19.9
28 percent .....	7,055,096	318,658,638	250,268,792	68,813,047	47,255,366	19,267,653	47,164,195	14.8	18.8
28 percent (capital gains) .....	1,024,276	60,701,050	48,937,201	4,317,293	9,981,044	1,208,842	9,949,261	16.4	20.3
31 percent .....	1,063,037	108,947,580	91,159,785	19,495,444	22,303,398	6,043,588	22,155,935	20.3	24.3
36 percent .....	179,322	40,445,929	35,223,754	7,961,932	10,023,869	2,866,296	9,867,852	24.4	28.0
39.6 percent .....	66,596	69,411,548	62,732,388	32,090,843	21,312,705	12,707,974	20,837,761	30.0	33.2
Form 8615 .....	507,367	3,109,139	2,673,050	2,336,555	678,337	633,533	664,593	21.4	24.9

(X) Percentage not computed

† Data deleted to avoid disclosure of information for specific taxpayers Deleted data are included in appropriate totals

\* Estimate should be used with caution due to the small number of sample returns on which it is based

NOTE Detail may not add to totals because of rounding

**Table 3.5--Returns with Modified Taxable Income: Tax Generated, by Rate and by Size of Adjusted Gross Income**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns with modified taxable income	Taxable income	Modified taxable income	Tax generated at all rates	Tax generated at specific rate					
					10 percent			15 percent (from Form 8814)		
					Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Total</b>	<b>99,217,292</b>	<b>3,429,108,873</b>	<b>3,429,576,155</b>	<b>738,816,216</b>	<b>6,907,742</b>	<b>17,771,867</b>	<b>1,777,462</b>	<b>244,568</b>	<b>175,713</b>	<b>26,450</b>
Under \$2,000	1,320,795	550,086	552,097	80,956	474,378	132,968	13,302	1,811	2,002	302
\$2,000 under \$4,000	1,462,006	1,334,502	1,342,755	226,599	354,219	233,410	23,339	-	-	-
\$4,000 under \$6,000	1,940,430	2,363,558	2,364,259	369,078	224,497	204,071	20,424	*1,237	*799	*120
\$6,000 under \$8,000	2,327,305	4,141,287	4,141,430	633,772	131,099	174,280	17,437	-	-	-
\$8,000 under \$10,000	3,374,586	8,519,632	8,522,183	1,283,436	236,750	309,151	30,928	*2,868	*2,262	*339
\$10,000 under \$12,000	3,321,662	13,209,002	13,211,091	1,984,361	200,058	289,812	28,988	*3,161	*2,055	*310
\$12,000 under \$14,000	3,804,323	18,093,142	18,094,010	2,711,165	214,967	274,589	27,473	*2,364	*825	*125
\$14,000 under \$16,000	4,431,226	24,805,350	24,805,705	3,711,104	279,453	414,642	41,465	-	-	-
\$16,000 under \$18,000	4,055,904	28,052,935	28,054,602	4,188,020	270,962	418,672	41,873	*1,122	*1,452	*218
\$18,000 under \$20,000	4,171,276	35,794,219	35,799,855	5,346,169	253,121	527,556	52,763	*6,399	*5,604	*844
\$20,000 under \$25,000	9,619,748	111,836,096	111,838,817	16,718,458	651,300	1,382,649	138,291	*2,644	*2,499	*377
\$25,000 under \$30,000	7,970,070	128,101,288	128,103,256	19,165,233	639,087	1,511,804	151,216	*6,153	*2,075	*312
\$30,000 under \$40,000	12,885,016	279,356,776	279,402,245	43,425,740	946,565	2,539,874	254,033	15,216	9,802	1,476
\$40,000 under \$50,000	9,752,885	288,610,900	288,644,304	47,164,624	804,743	2,197,108	219,744	15,397	9,117	1,370
\$50,000 under \$75,000	15,156,884	646,563,388	646,668,040	111,034,148	1,007,564	4,149,862	415,036	45,436	25,833	3,886
\$75,000 under \$100,000	6,444,130	404,479,370	404,563,029	80,198,640	131,847	1,405,368	140,545	31,970	27,898	4,201
\$100,000 under \$200,000	5,372,889	548,325,305	548,420,652	126,650,998	63,180	993,316	99,332	61,834	45,914	6,912
\$200,000 under \$500,000	1,400,406	345,717,075	345,776,692	99,120,000	17,087	397,722	39,773	35,202	27,331	4,116
\$500,000 under \$1,000,000	261,500	157,795,604	157,806,717	51,670,992	3,500	99,747	9,975	7,764	6,581	992
\$1,000,000 or more	144,252	381,459,356	381,464,416	123,132,726	3,367	115,266	11,527	3,991	3,665	552

Size of adjusted gross income	Tax generated at specific rate								
	15 percent			20 percent			25 percent		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
<b>Total</b>	<b>98,555,961</b>	<b>1,944,874,703</b>	<b>291,731,205</b>	<b>7,796,946</b>	<b>178,967,637</b>	<b>35,793,545</b>	<b>246,106</b>	<b>4,905,399</b>	<b>1,226,380</b>
Under \$2,000	1,146,495	375,727	56,359	-	-	-	-	-	-
\$2,000 under \$4,000	1,416,377	795,971	119,396	-	-	-	-	-	-
\$4,000 under \$6,000	1,913,132	1,924,946	288,742	-	-	-	-	-	-
\$6,000 under \$8,000	2,303,972	3,793,247	568,987	-	-	-	-	-	-
\$8,000 under \$10,000	3,310,285	8,026,511	1,203,977	-	-	-	-	-	-
\$10,000 under \$12,000	3,287,300	12,763,241	1,914,486	-	-	-	-	-	-
\$12,000 under \$14,000	3,773,403	17,707,302	2,656,095	-	-	-	-	-	-
\$14,000 under \$16,000	4,383,925	24,312,449	3,646,867	-	-	-	-	-	-
\$16,000 under \$18,000	4,034,029	27,615,079	4,142,262	-	-	-	-	-	-
\$18,000 under \$20,000	4,139,407	35,246,629	5,286,994	-	-	-	-	-	-
\$20,000 under \$25,000	9,579,974	110,368,642	16,555,296	-	-	-	-	-	-
\$25,000 under \$30,000	7,946,218	126,390,612	18,958,592	*7,147	*6,400	*1,280	-	-	-
\$30,000 under \$40,000	12,863,028	263,919,929	39,587,989	346,865	490,329	98,057	*6,486	*7,505	*1,878
\$40,000 under \$50,000	9,739,717	254,983,546	38,247,532	529,527	1,395,534	279,112	*5,581	*17,265	*4,316
\$50,000 under \$75,000	15,129,735	529,200,716	79,380,107	1,936,117	6,324,584	1,264,918	43,801	231,105	57,785
\$75,000 under \$100,000	6,433,261	248,809,354	37,321,403	1,681,143	8,365,448	1,673,101	37,668	243,852	60,965
\$100,000 under \$200,000	5,361,050	208,638,659	31,295,799	2,216,204	22,573,011	4,514,603	84,458	1,100,542	275,146
\$200,000 under \$500,000	1,394,266	54,491,434	8,173,715	801,933	25,214,137	5,042,836	44,230	1,207,212	301,808
\$500,000 under \$1,000,000	259,150	10,076,677	1,511,502	172,034	17,262,026	3,452,404	13,405	654,807	163,703
\$1,000,000 or more	141,237	5,434,030	815,104	105,977	97,336,169	19,467,233	10,475	1,443,112	360,779

Footnotes at end of table

**Table 3.5--Returns with Modified Taxable Income: Tax Generated, by Rate and by Size of Adjusted Gross Income--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Tax generated at specific rate								
	28 percent			28 percent (capital gains)			31 percent		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
<b>Total.....</b>	<b>28,550,795</b>	<b>612,168,665</b>	<b>171,407,282</b>	<b>5,917,203</b>	<b>89,203,768</b>	<b>24,977,072</b>	<b>4,729,302</b>	<b>154,606,632</b>	<b>47,928,056</b>
Under \$2,000	-	-	-	-	-	-	-	-	-
\$2,000 under \$4,000	-	-	-	-	-	-	-	-	-
\$4,000 under \$6,000	-	-	-	-	-	-	-	-	-
\$6,000 under \$8,000	-	-	-	-	-	-	-	-	-
\$8,000 under \$10,000	-	-	-	-	-	-	-	-	-
\$10,000 under \$12,000	-	-	-	-	-	-	-	-	-
\$12,000 under \$14,000	-	-	-	-	-	-	-	-	-
\$14,000 under \$16,000	-	-	-	-	-	-	-	-	-
\$16,000 under \$18,000	-	-	-	-	-	-	-	-	-
\$18,000 under \$20,000	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000	*3,161	*1,397	*391	-	-	-	-	-	-
\$25,000 under \$30,000	74,023	136,792	38,302	*1,199	*4,133	*1,157	-	-	-
\$30,000 under \$40,000	3,327,282	12,283,923	3,439,498	192,726	150,884	42,243	-	-	-
\$40,000 under \$50,000	3,011,527	29,339,274	8,214,997	376,349	702,461	196,694	-	-	-
\$50,000 under \$75,000	9,033,797	102,976,078	28,833,302	1,316,305	2,699,972	755,990	215,698	841,713	260,931
\$75,000 under \$100,000	6,105,850	134,883,322	37,767,330	1,236,231	4,017,850	1,125,011	541,193	6,678,646	2,070,380
\$100,000 under \$200,000	5,242,994	236,823,864	66,310,682	1,857,888	12,104,005	3,389,122	2,294,771	61,004,068	18,911,261
\$200,000 under \$500,000	1,363,435	74,484,099	20,855,548	697,189	15,018,334	4,205,136	1,297,336	66,207,284	20,524,258
\$500,000 under \$1,000,000	253,044	13,874,206	3,884,778	149,235	9,545,035	2,672,610	247,201	12,890,962	3,996,198
\$1,000,000 or more	135,681	7,365,911	2,062,455	90,080	44,961,095	12,589,107	133,102	6,983,959	2,165,027

Size of adjusted gross income	Tax generated at specific rate								
	36 percent			39.6 percent			Form 8615		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
<b>Total.....</b>	<b>1,861,101</b>	<b>133,802,118</b>	<b>48,168,762</b>	<b>691,359</b>	<b>290,762,893</b>	<b>115,142,106</b>	<b>507,367</b>	<b>2,336,555</b>	<b>633,533</b>
Under \$2,000	-	-	-	-	-	-	130,092	41,395	10,894
\$2,000 under \$4,000	-	-	-	-	-	-	208,948	313,375	83,704
\$4,000 under \$6,000	-	-	-	-	-	-	65,808	234,444	59,703
\$6,000 under \$8,000	-	-	-	-	-	-	30,858	173,903	47,231
\$8,000 under \$10,000	-	-	-	-	-	-	24,270	184,259	48,151
\$10,000 under \$12,000	-	-	-	-	-	-	16,904	155,983	40,430
\$12,000 under \$14,000	-	-	-	-	-	-	*9,594	*111,294	*27,374
\$14,000 under \$16,000	-	-	-	-	-	-	*6,053	*78,613	*22,619
\$16,000 under \$18,000	-	-	-	-	-	-	*1,199	*19,399	*3,673
\$18,000 under \$20,000	-	-	-	-	-	-	*1,199	*20,065	*5,541
\$20,000 under \$25,000	-	-	-	-	-	-	*3,655	*83,630	*23,807
\$25,000 under \$30,000	-	-	-	-	-	-	*2,400	*51,441	*14,217
\$30,000 under \$40,000	-	-	-	-	-	-	-	-	-
\$40,000 under \$50,000	-	-	-	-	-	-	-	-	-
\$50,000 under \$75,000	-	-	-	-	-	-	*4,480	*218,177	*61,085
\$75,000 under \$100,000	*6,981	*51,994	*18,718	-	-	-	*1,128	*79,297	*16,574
\$100,000 under \$200,000	319,369	4,959,352	1,785,367	5,194	128,598	50,925	*349	*49,323	*12,025
\$200,000 under \$500,000	1,166,260	85,488,467	30,775,848	340,161	23,193,557	9,184,649	*157	*47,115	*12,168
\$500,000 under \$1,000,000	238,385	27,919,489	10,051,016	222,122	65,429,258	25,909,986	*85	*47,929	*17,793
\$1,000,000 or more	130,106	15,382,815	5,537,813	123,882	202,011,480	79,996,546	189	426,914	126,546

\* Estimate should be used with caution because of the small number of sample returns on which it is based

\*\* Data combined to prevent disclosure of information for specific taxpayers

NOTE Detail may not add to totals because of rounding

**Table 3.6--Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at Which Tax Was Computed and by Marital Status**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Tax rate classes	All returns			Joint returns and surviving spouses		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)
All tax rates.....	99,217,292	3,429,578,149	738,811,513	43,515,577	2,376,104,562	531,706,867
10 percent.....	6,907,742	17,771,867	1,777,187	3,092,420	10,232,839	1,023,284
15 percent (Form 8814).....	244,568	175,713	26,450	223,638	158,594	23,874
15 percent.....	98,555,961	1,944,874,703	291,731,205	43,332,095	1,240,426,423	186,063,963
20 percent.....	7,796,946	178,967,637	35,793,527	5,309,431	137,009,227	27,401,845
25 percent.....	246,106	4,905,399	1,226,350	173,315	3,775,925	943,981
28 percent.....	28,550,795	612,168,865	171,407,282	17,067,520	447,856,931	125,399,941
28 percent (capital gains).....	5,917,203	89,203,768	24,977,055	4,025,557	68,239,841	19,107,156
31 percent.....	4,729,302	154,606,632	47,928,056	3,176,426	113,364,789	35,143,085
36 percent.....	1,861,101	133,802,118	48,168,763	1,518,478	111,002,735	39,960,985
39.6 percent.....	691,359	290,762,893	115,142,105	590,431	244,037,257	96,638,754
Form 8615.....	507,367	2,336,555	633,533	--	--	--

Tax rate classes	Separate returns of married persons			Returns of heads of households			Returns of single persons		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All tax rates.....	2,287,343	67,955,412	15,623,607	11,014,994	183,320,852	32,590,155	42,399,377	802,195,523	158,890,884
10 percent.....	52,341	107,919	10,792	350,928	922,117	92,212	3,412,053	6,508,992	650,899
15 percent (Form 8814).....	3,194	2,191	330	14,342	12,715	1,912	3,394	2,212	334
15 percent.....	2,279,396	33,686,019	5,052,903	10,986,092	147,401,655	22,110,248	41,958,377	523,360,605	78,504,091
20 percent.....	116,686	4,858,742	971,748	227,084	3,732,716	746,543	2,143,745	33,366,953	6,673,391
25 percent.....	4,151	88,323	22,081	3,862	102,693	25,673	64,778	938,457	234,614
28 percent.....	904,360	12,263,851	3,433,878	1,190,589	18,740,273	5,247,276	9,388,327	133,307,810	37,326,187
28 percent (capital gains).....	99,043	2,561,883	717,327	145,540	1,286,081	360,103	1,647,063	17,115,963	4,792,470
31 percent.....	154,236	2,409,830	747,047	89,685	3,376,501	1,046,715	1,308,955	35,455,512	10,991,209
36 percent.....	51,582	2,090,416	752,550	45,124	2,997,346	1,079,045	245,918	17,711,620	6,376,183
39.6 percent.....	21,536	9,886,238	3,914,950	12,796	4,748,554	1,880,428	66,596	32,090,843	12,707,974
Form 8615.....	--	--	--	--	--	--	507,367	2,336,555	633,533

NOTE: Detail may not add to totals because of rounding



## Section 4

## Explanation of Terms

The Explanation of Terms section is designed to clarify the statistical content of this report and should not be construed as an interpretation of the Internal Revenue Code, related regulations, procedures, or policies.

The definitions and explanation in this section relate to column or row titles used in one or more tables in this report. They provide background or limitations to such titles, and are necessary to interpret the statistical tables to which they relate. For each of these titles, the line number of the tax form on which it is reported appears after the title. Definitions marked with the symbol  $\Delta$  have been revised for 1997 to reflect changes in the law.

### **Additional Standard Deduction**

(included in line 35, Form 1040)

See "Standard Deduction."

### **Additional Taxes**

(line 39, Form 1040)

Taxes calculated on Form 4972, *Tax on Lump-Sum Distributions* were reported here.

### **Adjusted Gross Income Less Deficit $\Delta$**

(line 32, Form 1040)

Income that had to be reported for the calculation of total income (line 22, Form 1040) and of adjusted gross income included the following:

- Compensation for services, including wages, salaries, fees, commissions, tips, taxable fringe benefits, and similar items;
- Taxable interest received;
- Dividends and capital gain distributions;
- Taxable refunds of state and local income taxes;
- Alimony and separate maintenance payments;
- Net income derived from a business, profession, or farm;
- Net gain from the sale of capital assets;
- Net gain from the sale of business property;
- Taxable amounts of annuities, pensions, and individual retirement arrangement (IRA) distributions;
- Rents and royalties;

- Distributive share of partnership or S corporation net income;
- Net income from an estate or trust;
- Unemployment compensation;
- Taxable amounts of social security and railroad retirement (Tier 1) payments;
- Prizes, awards, and gambling winnings;
- Amounts received that were claimed as a deduction or credit in a prior year; and
- Bartering income.

Some reported income was fully or partially excluded from total income for 1997. The following is a list of such items:

- The cost basis of pension, annuity, or IRA payments or distributions;
- Tax-exempt interest;
- Limited exclusion of social security benefits and railroad retirement benefits (only reported if there was also a taxable amount);
- Limited exclusion of qualified foreign earned income;
- Exclusion of part or all of the gain from sale of principal residence up to \$250,000 (\$500,000 on joint returns); and

From total income, the following statutory adjustments (lines 23 through 30, Form 1040) were subtracted to arrive at adjusted gross income (line 32, Form 1040):

- Contributions to self-employed retirement plans (Keogh or simplified employee pension) and certain contributions to IRAs;
- Medical savings accounts;
- Moving expenses;
- One-half of self-employment tax;
- Self-employed health insurance deduction;
- Forfeited interest and penalties incurred by persons who made premature withdrawals of funds from time savings accounts;
- Alimony payments;
- Forestation or reforestation expenses;
- Foreign housing exclusion;
- Repayments of supplemental unemployment compensation;
- Certain expenses of qualified performing artists; and

- Amount of jury duty pay reported on line 21, Form 1040, that was repaid to employers.

A deficit occurred if the allowable exclusions and deductions exceeded gross income, (i.e., the amount on line 31 was greater than the amount on line 22).

## Adjustments

See "Statutory Adjustments."

## Adoption Credit $\Delta$

(line 42, Form 1040)

This nonrefundable credit (reported on Form 8839) was available to taxpayers who paid qualified adoption expenses in 1997 for an adoption that was final in or before 1997. The credit could have been as much as \$5,000 for each child (\$6,000 for a child with special needs).

## Advance Earned Income Credit Payments

(line 51, Form 1040)

Taxpayers who believed they would be eligible for the earned income credit at the end of the year could have received part of the credit from their employers as an additional payment in their paychecks during the year. Those payments were then shown on the tax return where they either increased the balance due amount or reduced the amount of the overpayment.

## Alimony Paid

(line 30a, Form 1040)

Payments made as alimony or separate maintenance counted as a deduction (an adjustment to total income) for the person paying them.

## **Alimony Received**

(line 11, Form 1040)

Payments received as alimony or separate maintenance were income to the person receiving them.

## **All Other Taxes**

(lines 47, 49, 50, 52, 53 Form 1040)

For the statistics in this report, this amount represents the sum of the self-employment tax, tax from the recapture of the investment credit and the low income housing credit, social security and Medicare taxes on tip income, penalty tax on qualified retirement plans, household employment taxes, and other unspecified taxes which included uncollected FICA (or social security) tax on tips, excess golden parachute payments, and section 72 penalty taxes. This differs slightly from the "other taxes" portion of the Form 1040 itself, which included the taxes listed above plus the alternative minimum tax, and the advance earned income credit payments received. Alternative minimum tax is tabulated in this report as a part of "total income tax" and is one of the criteria for determining the taxable or nontaxable classification of the return. Also, included in "total income tax" is Form 4970, *Tax on Accumulation Distribution of Trusts*. (See also "Taxable and Nontaxable Returns" and "Total Income Tax.")

## **Alternative Minimum Tax $\Delta$**

(line 48, Form 1040)

The alternative minimum tax (AMT) was levied on benefits received in the form of deductions and exclusions which reduced an individual's regular effective tax rate. These benefits, known as "alternative minimum tax preferences and adjustments," resulted from the treatment that the tax law gave to particular income and expense items. Alternative minimum taxable income (line 21, Form 6251) was defined as taxable income for ordinary income tax purposes adjusted for net operating

losses from other tax years plus the amount of adjustments and preferences.

Alternative minimum taxable income (AMTI) was then reduced by an exemption amount determined by filing status and AMTI. If the return was filed jointly by a married couple or a surviving spouse, the maximum amount of the exemption was \$45,000. The maximum amount for a single or head of household taxpayer was \$33,750, and for a married couple filing separately, \$22,500. The AMT exclusion was phased out if AMTI exceeded certain levels. For single taxpayers, the phase-out began at \$112,500 and ended at \$247,500. For joint returns the range was \$150,000 to \$330,000, and for married couples filing separately, the range was \$75,000 to \$165,000.

If there was an amount remaining after subtracting the exemption, the first \$175,000 (\$87,500 or less if married filing separately) was taxed at a 26 percent rate; any excess was taxed at a 28 percent rate. The new maximum capital gains rates are also used in figuring the alternative minimum tax. This amount was then reduced by the recalculated alternative minimum tax, foreign tax credit, and regular income tax before credits (line 39, Form 1040 minus the regular foreign tax credit, line 43, Form 1040) to arrive at the alternative minimum tax.

## **Basic Standard Deduction**

(included in line 35, Form 1040)

See "Standard Deduction."

## **Business or Profession Net Income or Loss**

(line 12, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of a nonfarm business, including self-employed members of a profession.

If two or more sole proprietorships were operated by the same taxpayer, the single amount of net income or loss included in the adjusted gross income represented the combined

net income and loss from all sole proprietorships. The proprietor was required to exclude investment income from business profits and include it, instead, with the various types of investment income for which separate provisions were made on the individual income tax return.

Total expenses (line 28, Schedule C) were deducted from gross income (line 7, Schedule C) to arrive at a tentative profit or loss. Expenses for business use of the taxpayer's home (line 30, Schedule C) were then deducted to arrive at net income or loss. Compensation of the proprietor was taxable income and, therefore, not allowed as a business deduction in computing net income. The deduction of net operating losses from previous years was not considered a business expense, but was offset against "Other Income" (line 21, Form 1040).

Information on sole proprietorships, business receipts, and expenditures can be found in the 1999 summer issue of the *Statistics of Income Bulletin*.

## Capital Assets

See "Sales of Capital Assets, Net Gain or Loss."

## Capital Gains and Losses

See "Sales of Capital Assets, Net Gain or Loss."

## Casualty or Theft Loss Deduction, Nonbusiness

(line 19, Schedule A)

Nonbusiness casualty and theft losses were deductible, as an itemized deduction, from adjusted gross income to the extent that nonreimbursable net loss for each such casualty or theft exceeded \$100, and the combined amount for all net losses during the year exceeded 10 percent of adjusted gross income. (See also "Total Itemized Deductions.")

## Child Care Credit

(line 40, Form 1040)

This credit could be claimed by taxpayers who, while employed or looking for work, incurred expenses for the care of dependent children under age 13, or disabled dependents of any age. Qualified expenses included those for services performed within the home by non-dependent baby-sitters, maids, or cooks. Expenditures paid for the care of children under the age 13 or any other qualified individuals for out-of-home, non-institutional care qualified for the child care credit. If the taxpayer omitted or used an invalid Social Security number or employer identification number (EIN) for the child care provider, the IRS had the authority to use mathematical error procedures to change the child care credit.

The maximum amount of care-related expenses on which the credit could be based with one qualifying child or dependent, was the smaller of earned income or \$2,400; with more than one dependent the credit was based on the smaller of earned income or \$4,800. For returns of married couples filing jointly, earned income refers to the earnings of the spouse with the lesser earned income. Exceptions were allowed if the spouse was disabled or a full-time student.

The credit was equal to 30 percent of eligible expenses for taxpayers with adjusted gross income of \$10,000 or less. The credit was reduced by one percentage point for each \$2,000 or fraction thereof of adjusted gross income in excess of \$10,000 up to \$28,000. The credit remained at 20 percent of expenses for individuals with adjusted gross income over \$28,000.

The amount of the credit which could be claimed was limited to income tax before credits, and any excess was not refundable.

## Contributions Deduction

(lines 15-18, Schedule A)

Taxpayers could deduct contributions to certain organizations that were religious, charitable, educational, scientific, or literary in

purpose. Contributions could be in cash, property, or out-of-pocket expenses that a taxpayer paid to do volunteer work for a qualified organization. Contributions were allowed as an itemized deduction on Schedule A. Cash contributions were generally limited to one-half of the taxpayer's AGI. Contributions of capital gain property were generally limited to 30% of the taxpayers AGI. Therefore, the sum of the separate charitable contributions could be more than the total deduction (which had been limited). Contributions which could not be deducted due to the AGI limitation could be carried over to future years (and brought over from previous years). For all charitable contributions of \$250 or more, a written acknowledgment from the qualified recipient organization was required.

### **Credit for Federal Tax on Gasoline and Special Fuels**

(line 59b, Form 1040)

This credit (claimed on Form 4136) was allowed for federal excise taxes paid on gasoline and special fuels, such as gasohol and diesel fuel, provided the fuel was used for certain purposes (such as farm or non-highway use in a trade or business), bought at a price that included the tax, and a refund of the tax was not requested or received. The credit could reduce unpaid total tax liability or could be refunded. A one-time refundable credit was allowed to the original purchaser of a new, qualified diesel-powered highway vehicle. The credit was \$102 for a car, and \$198 for a light truck or van.

### **Credit for the Elderly or Disabled**

(line 41, Form 1040)

A credit (claimed on Schedule R) for the elderly or permanently and totally disabled was available to taxpayers age 65 or older (within certain income limitations), and to those taxpayers under age 65 who had retired with a permanent and total disability and who had received taxable income from a public or private employer because of that disability. The income

to which the credit could be applied was reduced by nontaxable amounts of social security and railroad retirement benefits, veterans' pensions, and any other pension, annuity, or disability benefits that were excluded from income under any other provisions of the law.

An individual was considered permanently and totally disabled when he or she could not engage in any substantial gainful activity because of a physical or mental condition which had lasted, or was expected to last, at least twelve months, or was determined to be terminal.

The maximum credit available (\$1,125), was limited to total income tax with any excess not refundable, and was reduced if the taxpayer's income exceeded certain levels. Generally, if a taxpayer's income was high enough to require the reporting of social security benefits as taxable income, the taxpayer could not take the credit.

### **Credit from Regulated Investment Companies**

(line 59a, Form 1040)

Taxpayers were required to include in total income any amounts which were allocated to them as undistributed long-term capital gains of regulated investment companies. If investment companies paid tax on the capital gain, taxpayers were entitled to claim a refundable credit (claimed on Form 2439) for their proportionate share of the tax paid.

### **Credit to 1998 Estimated Tax**

(line 63, Form 1040)

This amount was the part of the overpayment of 1997 tax which taxpayers specifically requested to be credited to their estimated tax for 1998. (See also "Overpayment" and "Estimated Tax Payments.")

## **Deduction of Self-Employment Tax** (line 26, Form 1040)

If a taxpayer had income from self-employment and owed self-employment tax, one-half of that tax was deductible for income tax purposes. The amount was subtracted as an adjustment to total income in the calculation of AGI.

## **Dividends**

(line 9, Form 1040)

Dividend income consisted of distributions of money, stock, or other property received by taxpayers from domestic and foreign corporations, either directly or passed through estates, trusts, or partnerships. Dividends also included distributions from money market mutual funds.

Dividends did not include nontaxable distributions of stock or stock rights, returns of capital, capital gains, or liquidation distributions. Taxpayers were also instructed to exclude amounts paid on deposits or withdrawable accounts in banks, mutual savings banks, cooperative banks, savings and loan associations, and credit unions, which were to be treated as interest income.

## **Earned Income Credit $\Delta$**

(line 56a, Form 1040)

The earned income credit (EIC) for 1997 consisted of the basic credit with a maximum of \$2,210 for one qualifying child, \$3,656 for two or more qualifying children, and \$332 for taxpayers with no qualifying children. To be eligible for the credit with children, the taxpayers must have had a qualifying child living with them for more than half the year and have had earned income and adjusted gross income each less than \$25,760 (\$29,290 if more than one qualifying child). To be eligible for the credit without children, the taxpayer must have had earned income and adjusted gross income less than \$9,770 and they (or their spouse) must have been at least 25 years of age and less than 65 years old to claim the credit.

The credit was generally based on earned income, consisting of wages, salaries, and other employee compensation, plus net earnings from self-employment. For EIC, "modified AGI" did not include net capital losses, net losses from trusts and estates, net losses from nonbusiness rents and royalties, and 50 percent of net losses from business. Taxpayers with investment income totaling more than \$2,250 were not eligible to receive the EIC. Investment income included interest income (taxable and tax-exempt), dividend income, and capital gain net income. As in previous years, taxpayers could not take the credit if their filing status was married filing separately, or if they claimed the foreign-earned income exclusion.

For this report, the earned income credit is divided into three parts: the amount used to offset income tax before credits (limited to the amount needed to reduce income tax after credits to zero); the amount used to offset all other taxes (limited to the amount needed to reduce total tax liability to zero); and the refundable portion. (See also "Advance Earned Income Credit Payments.")

## **Earned Income Credit, Refundable Portion**

See "Earned Income Credit."

## **Earned Income Credit Used to Offset Income Tax Before Credits**

See "Earned Income Credit."

## **Earned Income Credit Used to Offset Other Taxes**

See "Earned Income Credit."

## **Employee Business Expense**

See "Unreimbursed Employee Business Expenses."

## **Estate or Trust Net Income or Loss** (line 36, Schedule E, Part III)

This was the beneficiary's share of fiduciary income (with the exception of the items

described below, which were reported separately) from any estate or trust. Income from estates or trusts included amounts required to be distributed, amounts credited to beneficiaries' accounts from current-year fiduciary income (whether or not actually distributed), and any other amounts which were properly paid, credited, or required to be distributed for that year.

Taxpayers excluded their share of dividends and gains or losses from sales of capital assets or other property, from estate or trust income. Such income (which made up the largest portion of income from estates or trusts) was included on the tax return on the separate lines provided for these income types and was not separately identified for the statistics. A loss from an estate or trust was allocated to the beneficiary only upon settlement or termination of an estate or trust and was limited by the "passive loss" rules.

For the tables, if a return showed net income from one estate or trust, and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labeled "net income" and "net loss" represent the sum of all income and losses reported from all estates or trusts, i.e., the net amount computed on a return-by-return basis.

## Estimated Tax Payments

(line 55, Form 1040)

This figure represents the total of the tax payments made for 1997 using Form 1040-ES, and any overpayment from the taxpayer's 1996 return that was applied to the 1997 estimated tax. Generally, individuals were required to make estimated tax payments if they expected to owe, after subtracting withholding and credits, at least \$500 in tax for 1997, and they expected withholding and credits to be less than the smaller of: (a) 90% of the tax shown on Form 1040 for 1997, or (b) 100% of the tax shown on Form 1040 for 1996.

## Excess Social Security Taxes

### Withheld $\Delta$

(line 58, Form 1040)

If a taxpayer earned more than \$65,400 (\$62,700 for 1996) in total wages from two or more employers in 1997, too much social security (FICA) or Railroad Retirement Tax Act (RRTA) tax may have been withheld from his or her wages. (There was no wage base limitation for Medicare tax; therefore, all covered wages were subject to Medicare tax.) Filers claimed credit for such overpayment on their income tax returns. The excess social security, or RRTA, taxes withheld could be taken as a credit toward payment of the taxpayer's income tax, or refunded. In the case of a joint return, the credit was computed separately for each taxpayer.

### Exemptions $\Delta$

(lines 6, 37, Form 1040)

In the computation of taxable income, a \$2,650 deduction was allowed for each exemption claimed if adjusted gross income was less than \$90,900. In general, an exemption was allowed for each taxpayer and dependent shown on a return. If an individual who could be claimed as a dependent by another taxpayer also filed his or her own return, that individual could not claim his or her own exemption.

With few exceptions, an individual had to meet five requirements to qualify as a dependent for 1997:

- 1) The individual received more than half of his or her support for 1997 from the taxpayer;
- 2) The individual was related to the taxpayer (such as a son, daughter, or parent) or was a member of the same household for the entire year;
- 3) The individual did not file a joint return with his or her spouse;
- 4) The individual met certain citizenship requirements;
- 5) The individual's gross income was less than \$2,650. An exception to the income limitation was granted to children under age 19, or full-time students under age 24.

These statistics classify the exemptions as children at home, children away from home, parents, and other.

If a taxpayer had AGI above certain levels, his or her personal exemption deduction may have been reduced or eliminated. For single taxpayers, the phaseout began at \$121,200 and was completed at \$243,700; for married persons filing jointly and surviving spouses, the phaseout began at \$181,800 and was completed at \$304,300; for heads of household, the phaseout began at \$151,500 and was completed at \$274,000; and for married persons filing separately, the phaseout began at \$90,900 and was completed at \$152,150.

### **Farm Net Income or Loss**

(line 18, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of farms. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in the adjusted gross income represented the combined profit and loss from all farming activities. Farm business total expenses (line 35, Schedule F) were deducted from farm gross income (line 11, Schedule F) to arrive at farm net profit or loss.

Gains from certain sales of livestock and crops that qualified for capital gains treatment were excluded from farm net profit or loss and were included in capital gains. Farm rental income was included in total rent net income or loss. (See also "Farm Rental Net Income or Loss.")

### **Farm Rental Net Income or Loss**

(line 39, Schedule E)

Taxpayers were required to report farm rental income and expenses separately from other farm profit or loss if they: a) received income that was based on crops or livestock produced by the tenant, and b) did not manage or operate the farm to any great extent.

### **Filing Status**

See "Marital Filing Status."

### **Foreign-Earned Income Exclusion**

(included in line 21, Form 1040)

Qualified taxpayers could exclude from total income a certain amount of their foreign-earned income and employer-provided foreign housing expenses if their home, for tax purposes, was in a foreign country.

Qualifying individuals were limited to the lesser of a \$70,000 exclusion or their total foreign-earned income. Also, they could elect to exclude a portion of employer-provided foreign housing expenses. If the taxpayer elected to take both the foreign-earned income and foreign housing exclusions, the total amount of both exclusions was limited to the taxpayer's total foreign earned income. The foreign-earned income exclusion was entered as a negative amount on this line by the taxpayer but edited into a separate field during service center processing. The employer-provided foreign housing exclusion was left as part of other income.

### **Foreign Housing Deduction**

(included in the total on line 31, Form 1040)

Qualified taxpayers who had foreign housing expenses that were not provided by their employer were eligible to deduct these expenses from total income. This deduction together with the foreign-earned income exclusion was limited to the total amount of foreign-earned income for 1997.

### **Foreign Tax Credit**

(line 43, Form 1040)

Individuals who paid income or excess profit taxes to a foreign country or U.S. possession could claim either this credit against Federal income tax liability, or take an itemized deduction for the amount of the foreign tax payment. Depending on the taxpayer's income and taxes, the foreign tax credit could be less than the amount of foreign tax paid. Qualifying



foreign taxes paid in excess of the allowable amount for Tax Year 1997 could be carried back 2 years and then forward 5 years.

### **Forms 1040, 1040A, 1040EZ, and 1040PC**

The individual income tax system utilizes three major forms to collect income and tax information: the 1040, 1040A, and 1040EZ. Variations of the three basic forms included 1040PC, Telefile (Form 1040EZ's where all information is filed by telephone), and electronic filing. Form 1040PC returns were generated by IRS-approved software on a personal computer, and were typically condensed versions of the standard paper forms.

Returns of all of these types were included in the population of returns subjected to sampling, and were classified by the guidelines for filing a standard form (i.e., Forms 1040, 1040A and 1040EZ), discussed below. For example, if a return was filed electronically that would have been a Form 1040EZ had it been filed on paper, it would have been considered a Form 1040EZ in the statistics. All Telefile returns were considered to have been Form 1040EZ for these statistics. All returns generated on a personal computer were classified as 1040PC regardless what standard forms they would have been classified under.

The forms represented different levels of complexity in regard to the information reported. The Forms 1040A and 1040EZ, for instance, could only be used if an individual's taxable income was less than \$50,000, his other income came from only a limited number of sources, and the taxpayer did not itemize deductions. The Form 1040 had to be used if taxable income was greater than \$50,000. In addition, the taxpayer had to file Form 1040 if he or she itemized deductions or had income (or losses) from a source not provided for on Form 1040A or 1040EZ, used certain tax provisions, or had certain tax credits not on Form 1040A or 1040EZ. (These forms can be found in Section 5, 1997 Forms.)

### **Gambling Earnings**

(included in line 21, Form 1040)

Gambling earnings include proceeds from lotteries, raffles, etc, and are included in line 21, Form 1040. These gambling earnings were edited into a separate field during service center processing. Gambling losses were not allowed to offset winnings on line 21. Instead, gambling losses were an itemized deduction reported on Schedule A. (See also "Gambling Loss Deduction.")

### **Gambling Loss Deduction**

(included in line 27, Schedule A)

Gambling losses (to the extent of gambling winnings) were fully deductible for taxpayers who itemize deductions. (See also "Gambling Earnings", "Total Itemized Deductions", and "Miscellaneous Itemized Deductions.")

### **General Business Credit**

(line 44a, Form 1040)

The general business credit consisted of the investment credit, the jobs credit, the alcohol fuel credit, the low-income housing credit, the welfare-to-work credit, the research credit, the enhanced oil recovery credit, the disabled access credit, the renewable electricity production credit, the Indian employment credit, the credit for employer social security and Medicare tax paid on employee tips, the orphan drug credit, the community development corporation credit, and the Alaska pipeline liability fund credit. Taxpayers claiming more than one of the credits were required to summarize them on Form 3800, *General Business Credit*. The general business credit was limited to 100 percent of the first \$25,000 (\$12,500 for a married couple filing separately) of tax liability and 25 percent of the excess over \$25,000. If the current year general business credit exceeded the tax liability limitation, the excess amount could be carried back to the 3 preceding tax years, then forward 15 years.

**Home Mortgage Interest Deduction**

(lines 10+11, Schedule A)

See "Interest Paid Deduction."

**Household Employment Taxes**

(line 52, Form 1040)

Taxpayers paying domestic employees more than \$1,000 generally had to pay social security and Medicare taxes for these employees with their income tax return by filing Schedule H, *Household Employment Taxes*.

**Income Subject to Tax**

See "Modified Taxable Income."

**Income Tax After Credits**

[(line 39 minus line 45) minus part or all of line 56, Form 1040]

To arrive at income tax after credits, taxpayers deducted total credits (line 45, Form 1040) from income tax before credits (line 39, Form 1040). For the statistics, tax was further reduced by the portion of the earned income credit which did not result in a negative tax. This portion of the earned income credit was included in the total credits as "earned income credit used to offset income tax before credits." Any tax remaining after subtraction of all credits and the earned income credit was tabulated as "income tax after credits."

**Income Tax Before Credits**

(line 39, Form 1040)

This amount consisted of the tax liability on taxable income, computed by using the tax tables, tax rate schedules, Schedule D Tax worksheet, Form 8615, or Form(s) 8814, plus any additional taxes (line 39). (See also "Tax Generated.")

**Income Tax Withheld**

(line 54, Form 1040)

Income tax withheld included amounts: deducted from salaries, wages, and tips, as reported on Form W-2; deducted from pensions,

annuities, and certain gambling winnings as reported on Forms 1099-R and W-2G; and withheld from total distributions of profit-sharing, retirement plans, and individual retirement accounts, as reported on Form 1099-R.

In some cases, a backup withholding rate of 31 percent was required for interest, dividend, and royalty payments which, generally, were not subject to withholding.

**Individual Retirement Arrangement Deductible Payments  $\Delta$** 

(lines 23, Form 1040)

An individual retirement arrangement (IRA) is a savings program that allows a taxpayer to set aside money for retirement. Beginning in 1987, the deduction for IRA contributions was reduced or eliminated for taxpayers who were (or whose spouse was) covered by an employee retirement plan and whose adjusted gross income exceeded certain levels. (Nondeductible contributions were still allowed for such taxpayers.) Deductible contributions could be subtracted from the employee's total income in arriving at adjusted gross income.

Contributions to an IRA (whether or not they were deductible) were limited to the lesser of: a) the individual's taxable compensation for the year, or b) \$2,000. New in 1997, married couples filing a joint return could contribute up to \$2,000 to each spouses IRA, even if one spouse had minimal or no compensation. Therefore, the total combined IRA contributions could be up to \$4,000 for a year. In previous years the maximum contributions was \$2,250 if one spouse had no compensation.

Unless they were disabled, taxpayers could not start withdrawing funds from the account until they reached age 59-1/2. After age 70-1/2 taxpayers were required to begin withdrawals. Penalty taxes were assessed if the taxpayer failed to comply with these limitations.

Payments to an IRA for a particular taxable year had to be made no later than the due date of the individual's return for that year.

## Individual Retirement Arrangement Taxable Distributions

(line 15b, Form 1040)

Any money or property received from a taxpayer's IRA account was considered a distribution and, generally, had to be included in the taxpayer's total income in the year received. Excepted from this rule were tax-free roll-over distributions from one retirement account to another, and distributions where the payout represented previously taxed non-deductible IRA contributions.

## Interest Paid Deduction

(line 14, Schedule A, includes all lines 10-13)

The rules for deducting home mortgage interest for 1997 were: (1) if a taxpayer took out a mortgage before October 13, 1987, secured by the taxpayer's main or second home, all the interest was deductible, (2) if the taxpayer's mortgage was after October 13, 1987, and the funds were used to buy, build, or improve that home, all interest could be deducted if the total of all mortgages on the property was \$1 million or less (\$500,000 if married filing separately), and (3) taxpayers could deduct all of the interest on an additional \$100,000 (\$50,000 if married filing separately) of mortgages on their main or second home other than to buy, build, or improve that home.

Generally, investment interest (interest paid on money borrowed that is allocable to property held for investment) was fully deductible up to the amount of net investment income. Beginning in 1993, the net investment income that was to be compared to investment interest could not include any net capital gains taxed on the capital gain tax rates. Interest relating to business, royalty, and rental income was deducted directly from these items and was not reflected in the interest paid statistics.

## Interest Received

See "Taxable Interest Received."

## Interest, Tax-Exempt

See "Tax-Exempt Interest."

## Investment Interest Expense Deduction

(line 13, Schedule A)

See "Interest Paid Deduction." and "Total Itemized Deductions."

## Itemized Deductions

See "Total Itemized Deductions" and specific itemized deductions.

## Itemized Deduction Limitation

See "Total Itemized Deductions."

## Limited Miscellaneous Deductions

(lines 20-26, Schedule A)

Certain taxpayer expenses could be deducted on Schedule A, but were limited to the amount that exceeded 2 percent of adjusted gross income. These included: unreimbursed employee business expenses (including qualifying educational expenses), tax preparation fees, expenses paid to produce or collect taxable income, and expenses paid to manage or protect property held for earning income (including safe deposit boxes).

## Long-Term Capital Gain or Loss

(line 16, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

## Long-Term Gain or Loss from Other Forms

(line 11, Schedule D)

The other forms include:

- Form 4797;
- Long-term gains from Forms 2119, 2439, and 6252;
- Long-term gain or loss from Forms 4684, 6781, and 8824

See "Sales of Capital Assets, Net Gain or Loss."

## Long-Term Loss Carryover

(line 14, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

## Marginal Tax Rates

Different portions of taxable income are taxed at different rates. The tax rate applied to the last dollar of income is called the "marginal tax rate" for that return. (See also "Tax Generated.")

## Marital Filing Status

(lines 1-5, Form 1040)

The five marital filing status classifications were:

- (1) returns of single persons (not heads of household or surviving spouses);
- (2) joint returns of married persons;
- (3) separate returns of married persons;
- (4) returns of heads of household; and
- (5) returns of surviving spouses.

Marital filing status was usually determined as of the last day of the tax year. The exception was if one's spouse died during the tax year, the survivor was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, the taxpayer was considered to be unmarried for the entire year. Surviving spouse status could only be used by those taxpayers whose spouse died in 1995 or 1996, and had a qualifying dependent.

## Medical and Dental Expenses Deduction

(lines 1-4, Schedule A)

Qualified medical expenses included nonreimbursed payments made for the diagnosis, treatment, or prevention of disease or for medical or dental insurance. However, taxpayers who took the self-employed health insurance adjustment had to reduce their total premium deduction by the amount of the adjustment (see "Self-Employed Health Insurance"). In general, medical and dental expenses could be claimed as an itemized

deduction to the extent that they exceeded 7.5 percent of adjusted gross income. Amounts paid for medicine and drugs were deductible only for items not available except by prescription or were for insulin. Taxpayers could deduct costs for transportation to obtain medical care and also a maximum of \$50 per day for certain lodging expenses incurred while traveling to obtain medical care. (See also "Total Itemized Deductions.")

## Medical and Dental Expenses Limitation

(line 3, Schedule A)

See "Medical and Dental Expenses Deduction" and "Total Itemized Deductions."

## Medical Savings Account Deduction Δ

(line 24, Form 1040)

For 1997, certain taxpayers who were covered only by a high-deductible health plan were able to participate in the medical savings account program. The taxpayer was allowed to take a deduction of up to \$1,462.50 (\$3,375 for a family) a year for contributions to a medical savings account. The medical savings accounts were used to pay for unreimbursable medical expenses. Form 8853 was used for the medical savings accounts.

## Minimum Tax Credit

(line 44c, Form 1040)

A minimum tax credit could be taken for 1997 by certain taxpayers who paid alternative minimum tax for 1996 or prior years. If all of the minimum tax credit (claimed on Form 8801) could not be used for 1997, the excess could be carried forward to later years.

## Miscellaneous Deductions Other Than Gambling

(included in line 27, Schedule A)

Other fully deductible expenses included such items as impairment-related work expenses

for disabled persons, and amortizable bonds. (See also "Miscellaneous Itemized Deductions" and "Total Itemized Deductions.")

### **Miscellaneous Deductions Subject to 2% AGI Limitation**

(lines 20-26, Schedule A)

See "Limited Miscellaneous Deductions" and "Miscellaneous Itemized Deductions."

### **Miscellaneous Itemized Deductions**

(lines 20-27, Schedule A)

Miscellaneous itemized deductions were divided into two types. The first, such as employee business expenses, included those items that were limited to the amount that exceeded 2 percent of adjusted gross income, while the expenses of the other types, such as gambling losses not in excess of gambling winnings, were fully deductible. (See also "Gambling Loss Deduction," "Limited Miscellaneous Deductions," and "Miscellaneous Deductions Other Than Gambling.")

### **Modified Taxable Income**

"Modified taxable income" is the term used to describe "income subject to tax," the actual base on which tax is computed for the statistics in Tables 3.4, 3.5, and 3.6. For most taxpayers filing current year returns, modified taxable income is identical to "taxable income." For those returns with a Form 8814, *Parents' Election To Report Child's Interest and Dividends* attached, modified taxable income includes the sum of all children's interest and dividend income taxed at a 15% rate, as well as the parent's taxable income.

For prior year returns included in the 1997 statistics, a modified taxable income was calculated by using the tax rate schedule to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported.

A person who has no tax will have no modified taxable income. Since, the tax rate schedule is used to generate the modified

taxable income, it is possible for a person to have up to four dollars of taxable income but have no modified taxable income because their tax reported would be zero.

### **Moving Expenses Adjustment**

(line 25, Form 1040)

Taxpayers deducted current-year qualified moving expenses in the calculation of adjusted gross income as a statutory adjustment. In order to qualify for this deduction, the new work place had to be at least 50 miles farther from the former residence than the older. Deductible expenses included those incurred to move household and personal goods, and travel including lodging en route to the new residence. Expenses no longer deductible included: meals while moving from the old residence to the new residence; travel expenses for pre-move house hunting trips; expenses while occupying temporary quarters in the area of the new job; and qualified residence sale, purchase, and lease expenses.

### **Net Capital Gain in AGI less loss**

See "Sales of Capital Assets, Net Gain or Loss."

### **Net Operating Loss**

(included in line 21, Form 1040)

The excess loss of a business when AGI for a prior year was less than zero. The loss could be applied to the AGI for the current year and carried forward up to 15 years. (See also "Other Income.")

### **Nonconventional Source Fuel Credit**

(included in line 44d, Form 1040)

This nonrefundable credit was available to taxpayers who sold fuel produced from a nonconventional source. Examples would be oil produced from shale and tar sands, gas produced from geopressured brine or biomass, and liquid, gaseous, or solid synthetic fuels produced from coal.

**Nondeductible Passive Losses**

(calculated on Form 8582)

Nondeductible passive losses were calculated by subtracting deductible passive losses reported on Form 8582 (line 11) from total passive losses (lines 1b+2b) and were limited to zero.

**Nontaxable Returns**

See "Taxable and Nontaxable Returns."

**Other Adjustments**

(included in line 31, Form 1040)

See "Statutory Adjustments."

**Other Income**

(line 21, Form 1040)

Included in other income were items such as prizes, awards, sweepstakes winnings, recoveries of bad debts, insurance received as reimbursement for medical expenses taken as a deduction in a previous year, and any other income subject to tax for which no specific line was provided on the return form. Any foreign-earned income exclusions, or "net operating loss" in an earlier year (that was carried forward and deducted for 1997) was entered as a negative amount on this line by the taxpayer but edited into separate fields during service center processing. However, any employer-provided foreign housing exclusions were included in other income (as a negative amount). Gambling earnings which were entered on this line by the taxpayer were edited into a separate field during service center processing.

**Other Payments**

(line 59, Form 1040)

See "Credit for Federal Tax on Gasoline and Special Fuels" and "Credit from Regulated Investment Companies."

**Other Tax Credits**

(included in lines 44d, 45, Form 1040)

"Other tax credits" is a residual category in the statistics. It includes other miscellaneous credits that did not belong in any other category and were used to offset income tax before credits.

**Other Taxes Deduction**

(line 8, Schedule A)

Other taxes consisted of any deductible tax other than state and local income taxes, real estate taxes, and personal property taxes. Examples of other taxes are taxes paid to a foreign country or US possession. (See also "Personal Property Tax" and "Taxes Paid Deduction.")

**Overpayment**

(line 61, Form 1040)

An overpayment of tax occurred when "total tax payments" exceeded "total tax." Overpayments included the amount of any "refundable portion of the earned income tax credit." An overpayment could be refunded or credited toward the estimated tax for the following year. (See also "Credit to 1998 Estimated Tax" and "Refund.")

**Overpayment Refunded**

(line 62a, Form 1040)

See "Overpayment" and "Refund."

**Parents' Election to Report Child's Interest and Dividends**

(calculated on Form 8814)

A parent could elect to report on his or her return income received by his or her child. If the election was made, the child was not required to file a return. A parent could make this election if the child:

- was under age 14 on January 1, 1998;
- had income only from interest and dividends;

- had gross income for 1997 that was more than \$650 but less than \$6,500;
- had no estimated tax payments for 1997;
- did not have any overpayment of tax shown on his or her 1996 return applied to the 1997 return; and
- had no Federal income tax withheld from his or her income (backup withholding).

If the parents were not filing a joint return, special rules applied to determine which parent could make the election. (See also "Modified Taxable Income.")

## Partnership and S Corporation Net Income or Loss

(line 31, Schedule E)

Partnerships and S corporations (formerly Subchapter S corporations) are not taxable entities; therefore, tax on their net profit or loss was levied, in general, directly on the members of the partnership or shareholders of the S corporation. The profit or loss shown in the statistics was the taxpayer's share of the ordinary gain or loss of the enterprise, and certain payments made to the taxpayer for the use of capital or as a salary. Net long-term capital gains received from partnerships and S corporations were reported on Schedule D.

If a return showed net income from one partnership or S corporation and a net loss from another, the two were added together, and the return was tabulated by the net amount of income or loss in the appropriate column. Beginning in 1987, net income and net loss were reported separately for passive and non-passive partnership and S corporation activities. Passive losses were limited under new rules to the amount that could offset passive income.

## Passive Activity Losses

Losses generated by any "flow-through" business activity (such as partnerships or S Corporations for which profits and certain other amounts were passed directly through to the owners), in which the taxpayer did not "materially participate" (i.e., was not involved regularly and substantially in the operations of

the activity) qualified as passive activity losses. (See also "Nondeductible Passive Losses.")

## Payment with Request for Extension of Filing Time

(line 57, Form 1040)

This payment was made when the taxpayer filed Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*, or Form 2688, *Application for Additional Extension of Time to File*. The extension granted the taxpayer an additional period of time to file a tax return, but did not extend the time for the payment of the expected tax. Full payment of any tax due had to be made with the application for extension.

## Payments to a Keogh Plan

(line 28, Form 1040)

Self-employed individuals were allowed to contribute to a Keogh retirement plan or a simplified employment pension plan for themselves and to deduct all or part of such contributions in computing adjusted gross income. The amount which could be deducted was based on net earnings from self-employment.

## Penalty on Early Withdrawal of Savings

(line 29, Form 1040)

Taxpayers who paid penalties for the premature withdrawal of funds from time savings accounts or deposits could deduct those penalties as an adjustment to total income.

## Penalty Tax on Qualified Retirement Plans

(line 50, Form 1040)

If taxpayers withdrew any funds from an Individual Retirement Arrangement or qualified retirement plan before they were either age 59-1/2 or disabled, they were subject to a penalty tax equal to 10 percent of the premature distribution. Any taxpayer who failed to

withdraw the minimum required distribution after reaching age 70-1/2 had to pay a 50 percent excise tax on the excess accumulation. Contributions to the retirement plans in excess of the legal limitation for the year (the lesser of \$2,000 or the taxpayer's compensation for the year) were subject to an excise tax equal to 6 percent of the excess contribution.

## **Pensions and Annuities**

(lines 16a, 16b, Form 1040)

Generally, pensions are periodic income received after retirement for past services with an employer, while annuities are income payable at stated intervals after payment of a specific premium. A taxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the taxpayer's employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer or could be financed in part (a contributory plan) or in whole (a non-contributory plan) by contributions of the employer.

Since a non-contributory plan was paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on lines 16a and 16b. For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable. In general, the amount excludable from gross income, the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution and earnings on the entire investment. The nontaxable contribution had to be amortized over the expected lifetime of the taxpayer.

The entire amount of pensions and annuities received for the year was reported on line 16a of the Form 1040. The taxable portion was computed on a separate worksheet and entered on line 16b.

## **Personal Property Taxes Deduction**

(line 7, Schedule A)

Personal property tax could be included as a deduction if the tax was an annual tax based on value alone. (See also "Taxes Paid Deduction.")

## **Predetermined Estimated Tax Penalty**

(line 65, Form 1040)

If a return showed taxes of \$500 or more owed on line 64 (tax due at time of filing) and this amount was more than 10 percent of the total tax, the taxpayer could owe a penalty, unless tax payments in the current year equaled or exceeded prior-year tax liability (provided prior-year liability was greater than zero). Also, taxpayers could owe a penalty if they underpaid their 1997 estimated tax liability for any payment period. Form 2210 was used to determine the amount of a penalty, if any.

For this report, the predetermined estimated tax penalty includes only the amount calculated by the taxpayer when the return was initially filed.

## **Real Estate Taxes**

(line 6, Schedule A)

This amount included taxes paid on real estate that was owned and not used for business by the taxpayer. The real estate taxes could only be used as a deduction if the taxes were based on the assessed value of the property. Also, the assessment had to be made uniformly on property throughout the community, and the proceeds had to be used for general community or governmental purposes. (See also "Taxes Paid Deductions").

## **Recapture Taxes**

(included in line 53, Form 1040)

See "Tax from Recomputing Prior Year Investment Credit."



**Refund**

(line 62a, Form 1040)

A refund of tax included all overpayment of income taxes not applied by the taxpayer as a credit to the next year's estimated tax. (See also "Overpayment.")

**Refund Credited to Next Year**

(line 63, Form 1040)

See "Credit to 1998 Estimated Tax."

**Regular Tax Computation**

Typically, the taxpayer, in determining the amount of "tax generated," first computed taxable income. Depending on marital status and size of taxable income, the taxpayer then used the tax table or applied the rates from one of four tax rate schedules to determine tax. Also, returns of taxpayers who had taxes computed by the Internal Revenue Service were classified under the regular tax computation method. If a taxpayer filed a Form 8615 or had any long-term capital gains taxed at a rate less than the tax tables, then they were not considered as regular tax computations.

**Rent and Royalty Net Income or Loss**

(lines 24-25, Schedule E)

This amount was the combination of rent net income, rent net loss, royalty net income, and royalty net loss. This amount did not include passive losses that were not deductible, but included carryovers of previous years' passive losses. (See also "Passive Activity Losses.")

**Rent Net Income or Loss**

(line 22, columns A,B,C, Schedule E)

Rent net income or loss was determined by deducting from gross rent, the amounts for depreciation, repairs, improvements, interest, taxes, commissions, advertising, utilities, insurance, janitorial services, and any other allowable expenses related to the rented property. In the statistics, total rental net loss

includes passive losses that were not deductible in figuring AGI. (See also "Passive Activity Losses.")

**Royalty Net Income or Loss**

(line 22, columns A, B, C, Schedule E)

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents; and revenue from literary, musical, or artistic works. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Code section 1231. As a result of the separate computation, those royalties are reflected in the statistics for "sales of capital assets" and "sales of property other than capital assets." (See also "Total Rent and Royalty Income or Loss in AGI.")

**S Corporations**

See "Partnership and S Corporation Net Income or Loss."

**Salaries and Wages**

(line 7, Form 1040)

Salaries and wages as reported on the tax return were amounts of compensation primarily for personal services. The following items are included:

- salaries;
- wages;
- commissions;
- bonuses;
- tips;
- fees;
- excess reimbursement of employee business expenses;
- moving expenses allowances;
- the difference between the fair market value of certain property and the discount price for which it was purchased by a taxpayer from his or her employer;

- severance pay;
- sick pay;
- the value of exercising a stock appreciation right;
- directors' fees;
- vacation allowances;
- most disability payments;
- strike and lockout benefits; and
- the value of certain non-monetary payments for services (e.g., merchandise, accommodations, certain meals or lodging, certain stock purchase plans, or property).

Identifiable amounts for any of these categories which may have been reported by taxpayers as "other income" are treated as salaries and wages for the statistics.

## **Sales of Capital Assets, Net Gain or Loss $\Delta$**

(line 13, Form 1040)

In general, capital assets for tax purposes included all property held for personal use or investment. Examples of such assets were personal residences, furniture, automobiles, and stocks and bonds. Most assets used for business activities were specifically excluded from treatment as capital assets. (See also "Sales of Property Other Than Capital Assets, Net Gain or Loss.")

The following concepts are used in the computation of net capital gain or loss for this report:

*Long-term or short-term:* If the holding period was one year or less the asset was considered short-term; otherwise it was considered long-term.

*Net capital gain:* If the combination of net short-term gain or loss and net long-term gain or loss resulted in a positive amount, the taxpayer had a net capital gain. The full amount of this gain, whether short-term or long-term was included in adjusted gross income.

*Net capital loss:* If the combination of net short-term gain or loss and net long-term gain or loss resulted in a negative amount, the taxpayer showed a net capital loss. The amount of net capital loss to be included in adjusted

gross income was limited to the smaller of the actual net capital loss or \$3,000 (\$1,500 for married persons filing separately). Any excess capital losses over the \$3,000 limit could be carried over to subsequent tax years ("capital loss carryover" in the statistics). Beginning in 1997, all capital gain distributions had to be reported on the Schedule D, even if there were no other capital gains or losses.

In 1997, there was a significant change in the capital tax gain rates. The maximum long-term capital gains tax rate for most sales or exchanges of properties after May 6, 1997 was reduced to 20 percent (10 percent for taxpayers in the 15-percent tax bracket). Sales or exchanges before May 7, 1997 or after July 28, 1997 for assets held more than a year but less than 18 months were still taxed at the 28-percent rate. Gains from the sale of certain depreciable real property was taxed at a 25-percent rate. Therefore, for 1997, the long-term capital gain tax rate could be 10-percent, 20-percent, 25-percent, or 28-percent.

Taxpayers who sold their main homes after May 6, 1997, were generally able to exclude from income up to \$250,000 (\$500,000 for married couples filing a joint tax return) of the gain on the sale of their homes.

## **Sales of Capital Assets Reported on Schedule D**

See "Sales of Capital Assets, Net Gain or Loss."

## **Sales of Property Other Than Capital Assets, Net Gain or Loss**

(line 14, Form 1040)

Property other than capital assets generally included property of a business nature, in contrast to personal or investment property, which were capital assets. Some types of property specifically included in this group were:

- (1) certain depreciable, depletable, and real business property;

(2) accounts and notes receivable in the ordinary course of business generated from the sale of goods and services ordinarily held for sale by the business or includable in the inventory of the business;

(3) certain copyrights, literary, musical, or artistic compositions, or similar properties; and

(4) amounts resulting from certain "involuntary conversions," including net losses from casualty and theft.

Taxpayers reported all gains and losses not treated as capital gains on Form 4797, *Sales of Business Property*.

## Self-Employed Health Insurance Deduction $\Delta$

(line 27, Form 1040)

Self-employed persons, or owners of more than 2 percent of outstanding stock of an S corporation, were allowed to deduct, in the calculation of AGI, up to 40 percent of the amount paid for health insurance for themselves and their families.

## Self-Employment Tax $\Delta$

(line 47, Form 1040)

The ceiling for social security tax on taxable self-employment income for 1997 was \$65,400 (\$62,700 for 1996). All net earnings greater than \$400 (\$108.28 for church employees) was subject to the Medicare tax portion. (See also "Total Tax Liability.")

## Short-Term Capital Gain or Loss

(line 7, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

## Short-Term Gain or Loss from Other Forms

(line 4, Schedule D)

The other forms include:

- Short-term gains from Forms 2119

and 6252;

- Short-term gain or loss from Forms 4684, 6781, and 8824

See "Sales of Capital Assets, Net Gain or Loss."

## Short-Term Loss Carryover

(line 5, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

## Size of Adjusted Gross Income

(line 32, Form 1040)

The amount of adjusted gross income reported by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns without positive adjusted gross income, such as deficit returns or returns on which income and loss were equal, were classified as having "no adjusted gross income" and appear as a separate class in most basic tables. The absence of a class labeled "no adjusted gross income" indicates that any deficit or break-even returns in a table were included in the lowest income size class. See "Adjusted Gross Income Less Deficit."

## Social Security Benefits

(lines 20a, 20b, Form 1040)

Social security benefits included any monthly benefit under title II of the Social Security Act or the part of a "tier 1 railroad retirement benefit" that was equivalent to a social security benefit. Social security benefits were not taxable unless the taxpayer's total income (including tax-exempt interest) plus one-half of total social security benefits exceeded certain levels. The maximum taxable amount was up to 85% of the net social security benefits received. Social security benefits received were reported on Form 1040, line 20a and the taxable portion was reported on line 20b. Taxpayers who had no taxable benefits were not supposed to show the total benefits on their income tax returns.

## Social Security and Medicare Tax on Tip Income

(line 49, Form 1040)

Cash tips amounting to \$20 or more received by the taxpayer in a month while working for any one employer were subject to withholding of income tax, social security tax (or the equivalent railroad retirement tax), and Medicare tax. If the employer was unable to withhold the social security and Medicare tax, the amount of uncollected social security tax on tips was indicated on the employee's Form W-2, and the employee was required to report the uncollected tax and pay it with the Form 1040. If the employee did not report the tips to the employer, the employee was required to compute the social security and Medicare tax on unreported tips on Form 4137 and attach it to Form 1040.

## Standard Deduction $\Delta$

(included in line 35, Form 1040)

For 1997, the basic standard deduction was increased. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$800 or \$1,000 based on filing status. Both the basic and additional standard deductions were determined by marital filing status, as shown below.

### *Single*

Basic deduction of \$4,150;

Each taxpayer 65 or over or blind was allowed an additional \$1,000 deduction each for age and blindness.

### *Married filing jointly or surviving spouses*

Basic deduction of \$6,900;

Each taxpayer 65 or over or blind was allowed an additional \$800 deduction each for age and blindness.

### *Married, filing separately*

Basic deduction of \$3,450;

Each taxpayer 65 or over or blind was allowed an additional \$800 deduction each for age and blindness.

### *Head of Household*

Basic deduction of \$6,050;

Each taxpayer 65 or over or blind was allowed an additional \$1,000 deduction each for age and blindness.

In the statistics, the basic standard deduction is tabulated for all taxpayers who claimed it, including those who were 65 or over and/or blind. The "additional standard deduction" total includes only the additional amount that was taken by those taxpayers who were 65 or over and/or blind.

## State Income Tax Refund

(line 10, Form 1040)

If a taxpayer received a refund, credit, or offset of state or local income taxes in 1997 that was paid or deducted before 1997, all or part of that amount had to be reported as income to the extent that an itemized deduction for state and local taxes had previously resulted in a tax benefit.

## State and Local Income Taxes

(line 5, Schedule A)

Taxes paid could be used as an itemized deduction if a taxpayer had state and local income tax withheld from their salary during 1997; had paid state and local income taxes directly during 1997 for a prior year, or had made mandatory contributions to specific state disability funds. (See also "Taxes Paid Deduction.")

## Statutory Adjustments

(lines 23-31, Form 1040)

Certain adjustments to total income were allowed as deductions in the calculation of adjusted gross income. For 1997, statutory adjustments included payments to an IRA, medical savings account deductions, moving expenses, the deduction for one-half of self-employment tax, the self-employed health insurance deduction, payments to a self-employed Keogh retirement plan or a simplified employee pension (SEP), penalty on early withdrawal of savings, alimony paid, and the foreign housing deduction. Each of the above

items is described separately in this section. In addition, statutory adjustments included jury duty pay received by the taxpayer and given to the employer if the taxpayer continued to receive wages while on jury duty, the forestation/reforestation amortization deduction, and the repayment of supplemental unemployment benefits under the Trade Act of 1974. These amounts are included in the "Other Adjustments" category in the statistics.

## **Tax Credits**

See "Total Tax Credits."

## **Tax Due at Time of Filing**

(line 64, Form 1040)

"Tax due" was reported on returns on which total tax liability exceeded total tax payments.

## **Tax from Recomputing Prior-Year Investment Credit**

(included line 53, Form 1040)

The investment tax credit provisions of the law included a recapture rule which required taxpayers to pay back some or all of any investment credit previously taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its useful life, the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life. Tax credits could not be applied against this additional tax.

## **Tax Generated $\Delta$**

(line 39, Form 1040)

This amount was the tax computed on modified taxable income. For 1997, there were five basic tax rates, 15, 28, 31, 36, and 39.6 percent. The 15-percent bracket applied to taxable income equal to or below \$24,650 for single filers; \$41,200 for joint filers or surviving spouses; \$20,600 for married persons

filing separately; and \$33,050 for heads of household. The 28 percent tax bracket applied to taxable income in excess of the 15 percent bracket ceiling and equal to or below \$59,750 for single filers; \$99,600 for joint filers or surviving spouses; \$49,800 for married persons filing separately; and \$85,350 for heads of household. The 31 percent tax rate applied to taxable income in excess of the 28 percent tax bracket ceiling and equal to or below \$124,650 for single filers; \$151,750 for joint filers or surviving spouses; \$75,875 for married persons filing separately; and \$138,200 for heads of households. The 36 percent tax rate applied to taxable income in excess of the 31 percent tax bracket ceiling and equal to or below \$271,050 for single filers, joint filers, or surviving spouses and heads of households and \$135,525 for married persons filing separately. The 39.6 percent tax rate applied to taxable income in excess of the upper boundary for the 36 percent tax bracket. The tax generated at each of these tax rates is shown in Tables 3.4 and 3.5.

If children under age 14 had investment income that exceeded \$1,300, there were two methods of reporting this income. If the child filed his or her own return, the investment income that exceeded \$1,300 was taxed at the parents' rate on Form 8615 (the remaining investment income was taxed at the child's rate) and tabulated separately in Tables 3.4 and 3.5. If the parents elected to report the child's investment income on their return, they attached a Form 8814. The investment income in excess of \$1,300 was included on Form 1040, line 21. The remaining investment income in excess of the \$650 standard deduction was taxed at the child's rate (15 percent), added to the parents' tax on Form 1040, line 39, and is also tabulated separately in Tables 3.4 and 3.5.

On most returns, except those with additional taxes from special computations, "tax generated" equaled "income tax before credits." (See also "Modified Taxable Income.")

## Tax Payments

(lines 54, 55, 57-60, Form 1040)

These payments were generally made before the return was filed and were applied against tax liability to determine any amount payable or refundable at the time of filing. They consisted of the following:

- (1) income tax withheld, including backup withholding;
- (2) estimated tax payments (including those from overpayment on 1996 return);
- (3) payment with request for extension of filing time;
- (4) excess social security, Medicare, or railroad retirement tax withheld;
- (5) credit for tax on certain gasoline, fuel, and oil;
- (6) credit from regulated investment companies.

Each of the above is described under a separate heading in this section.

Although the earned income credit was included with tax payments on the tax return itself (line 60, Form 1040), for the statistics it is treated partly as a credit against income tax liability and partly as a refundable amount. (See also "Earned Income Credit.")

## Tax Penalty

(line 65, Form 1040)

See "Predetermined Estimated Tax Penalty."

## Tax Preparation Fees

(line 21, Schedule A)

Tax preparation fees were included on Schedule A as a miscellaneous deduction, the total of which was subject to a 2 percent of AGI limitation. The amounts reported in the statistics are prior to this limitation. (See also "Limited Miscellaneous Deductions.")

## Tax Rates, Tax Rate Classes

See "Tax Generated."

## Tax Withheld

(line 54, Form 1040)

See "Income Tax Withheld."

## Tax-Exempt Interest

(line 8b, Form 1040)

Tax-exempt interest included interest on certain State and municipal bonds, as well as any tax-exempt interest dividends from a mutual fund or other regulated investment company. This was an information reporting requirement and did not convert tax-exempt interest into taxable interest.

## Taxable and Nontaxable Returns

The taxable and nontaxable classification of a return for this report is determined by the presence of "total income tax" (the sum of income tax after credits and the alternative minimum tax). Some returns classified as "nontaxable" may have had a liability for other taxes, such as self-employment tax, uncollected employee social security and medicare tax on tips, tax from recomputing prior-year investment credit, penalty taxes on individual retirement accounts, Section 72 penalty taxes, advance earned income credit payments, household employment taxes, or golden parachute payments. These taxes, however, were disregarded for the purposes of this classification since three of the above taxes were considered social security (rather than income) taxes, and the remaining ones, except for advance earned income payments, were either based on prior year's income or were penalty taxes.

For this report, the earned income credit is treated first as an amount used to offset income tax before credits. Since the earned income credit was refundable, it was subtracted from income tax (for the statistics) after reduction by all other statutory credits. As a result, some returns became nontaxable strictly because of the earned income credit if there was no alternative minimum tax and the earned income

credit equaled or exceeded income tax before credits reduced by any other credits.

It should be noted that classification as taxable or nontaxable was based on each return as it was filed and does not reflect any changes resulting from audit or other enforcement activities.

### **Taxable Income**

(line 38, Form 1040)

Taxable income was derived by subtracting from adjusted gross income any exemption amount and either total itemized deductions or the standard deduction. (See "Modified Taxable Income.")

### **Taxable Interest Received**

(line 8a, Form 1040)

This amount was the taxable portion of interest received from bonds, debentures, notes, mortgages, certain insurance policy proceeds, personal loans, bank deposits, savings deposits, tax refunds, and U.S. savings bonds. Also included as interest were "dividends" on deposits or withdrawable accounts in mutual savings banks, savings and loan associations, and credit unions. These amounts could, in some circumstances, include a child's income which was to be taxed at the parent's rate. Interest on state or local government obligations remained tax-exempt, but the total tax-exempt interest had to be reported on line 8b of Form 1040. It was not included in the taxpayer's income for tax purposes. (See also "Tax-Exempt Interest.")

### **Taxable IRA Distributions (in AGI)**

(line 15b, Form 1040)

See "Individual Retirement Arrangement Taxable Distributions."

### **Taxable Pensions and Annuities (in AGI)**

(line 16b, Form 1040)

See "Pensions and Annuities."

### **Taxable Social Security Benefits (received)**

(line 20b, Form 1040)

See "Social Security Benefits."

### **Taxes Paid Deduction**

(lines 5-9, Schedule A)

Taxes allowed as an itemized deduction from adjusted gross income, included personal property taxes, state and local income taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property. Mandatory employee contributions to a state disability fund and employee contributions to a state unemployment fund were also included. Federal taxes were not deductible.

Taxes paid on business property were deducted separately on the schedules for business, rent, royalty, and farm income and are excluded from the "taxes paid" statistics in this report.

### **Total Income**

(line 22, Form 1040)

Total income was the sum of the individual income items (lines 7 through 21) before adjustments.

### **Total Income Tax**

(line 46 + line 48 + any Form 4970 tax on line 53 - line 56a, limited to zero, on Form 1040)

Total income tax was the sum of income tax after credits (including the subtraction of the earned income credit) and the alternative minimum tax. For 1997, total income tax included the tax from Form 4970 (4,295 returns for \$13,128,000). It did not include any

of the other taxes which made up total tax liability. Total income tax was the basis for classifying returns as taxable or nontaxable.

### **Total Itemized Deductions $\Delta$**

(included in line 35, Form 1040)

Itemized deductions from adjusted gross income could be claimed for medical and dental expenses, certain taxes paid, interest paid, charitable contributions, casualty and theft losses, and miscellaneous deductions. Itemized deductions were claimed only if they exceeded the total standard deduction, with three exceptions. First, if a taxpayer was married and filing separately, and his or her spouse itemized deductions, the spouse was required to itemize as well. Second, taxpayers in several states were required to itemize deductions on their Federal tax returns if they wished to itemize on their State returns. Third, if a taxpayer benefited for alternative minimum tax purposes, they might itemize even though the standard deduction was larger. The total amount of itemized deductions was tabulated only from returns showing positive adjusted gross income.

If a taxpayer had AGI in excess of \$121,200 (\$60,600 if married filing separately), his or her itemized deductions may have been limited. The limitation did not apply to the deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: a) 80 percent of the non-exempt deductions, or b) 3 percent of the amount of AGI in excess of \$121,200 (\$60,600). Therefore, total itemized deductions is the sum of the separate deductions cited above, less the itemized deduction limitation.

### **Total Miscellaneous Deductions**

See "Miscellaneous Itemized Deductions."

### **Total Rent and Royalty Income or Loss $\Delta$**

(line 26 plus lines 38 and 39, Schedule E)

This income concept consisted of all rent and royalty income and loss which was used in computing adjusted gross income, including farm rental income and suspended rental loss carry-over from prior years. It excluded that portion of rental losses which was not deductible in computing adjusted gross income due to the passive loss rules. Income or loss from real estate mortgage investment conduits were also included in this concept.

### **Total Statutory Adjustments**

(line 31, Form 1040)

Total statutory adjustments was the sum of the individual adjustments to income (lines 23-30a).

### **Total Tax Credits $\Delta$**

(lines 45, 56a, Form 1040)

For this report, total tax credits consists of the following:

- (1) child care credit;
- (2) credit for the elderly and disabled;
- (3) adoption credit;
- (4) foreign tax credit;
- (5) general business credit;
- (6) minimum tax credit;
- (7) mortgage interest credit;
- (8) empowerment zone employment credit;
- (9) nonconventional source fuel credit and;
- (10) other tax credits;
- (11) earned income credit (EIC) used to offset income tax before credits

These amounts were deducted from income tax before credits to arrive at income tax after credits. For the statistics, the portion of the EIC which did not result in a negative amount is tabulated as "earned income credit used to offset income tax before credits." Any remaining EIC amount could be refunded or applied to other taxes, and is classified separately as "earned income credit refundable portion," or "earned income credit used to offset other taxes." All



other credits were limited to the amount needed to offset income tax before credits and were not refundable or used to offset any other taxes.

### **Total Tax Liability**

(line 53 modified by the earned income credit, Form 1040)

Total tax liability was the sum of income tax after credits, the alternative minimum tax, self-employment tax, social security and Medicare tax on tips, tax from recomputing prior-year investment credits, taxes from individual retirement accounts, Section 72 penalty taxes, household employment taxes, tax on golden parachute payments and Form 4970 tax. These taxes were then reduced by the earned income credit used to offset all other taxes (defined under "Earned Income Credit). For the statistics, unlike the Form 1040, total tax liability does not include any advance earned income credit payments.

### **Total Tax Payments**

See "Tax Payments."

### **Total Taxable IRA Distributions**

See "Taxable IRA Distributions."

### **Total Unlimited Miscellaneous Deductions**

(line 27, Schedule A)

See "Miscellaneous Itemized Deductions."

### **Type of Tax Computation**

(line 39, Form 1040)

Tabulations in Table 3.1 include three methods of computing the tax on income subject to tax. These methods were:

- (1) regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040, 1040A, or 1040EZ (see also "Regular Tax Computation");

- (2) Form 8615, used to compute the tax on investment income of children under 14; and
- (3) Schedule D, Form 1040, used to compute the tax on long-term capital gains (in excess of short-term capital losses.) This tax could be at various rates, 10, 20, 25, or 28%.

### **Unemployment Compensation**

(line 19, Form 1040)

All unemployment compensation received was taxable. It did not include any supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund, which were included in salaries and wages.

### **Unreimbursed Employee Business Expenses**

(line 20, Schedule A)

This item, added together with most other miscellaneous itemized deductions, was subject to a floor of 2 percent of AGI. Unreimbursed employee business expenses included travel, transportation, meal, and entertainment costs incurred while based at or away from home in the performance of job duties. Fifty percent of meal and entertainment expenses were deductible, and were calculated on Form 2106, *Employee Business Expenses*. Many other expenses such as union dues, safety equipment, uniforms, protective clothing, and physical examinations were also deductible. Travel expenses away from home which were paid or incurred were not deductible if the period of temporary employment was more than one year. The amounts reported in the statistics were prior to the 2 percent limitation. (See also "Limited Miscellaneous Itemized Deductions.")



# Section 5

# 1997 Forms

	Page
Form 1040 .....	118
Forms 1040A and Schedules 1, 2, and 3 .....	119
Form 1040EZ .....	122
Schedules A & B, <i>Itemized Deductions and Interest and Dividend Income</i> .....	123
Schedule C, <i>Profit or Loss from Business (Sole Proprietorship)</i> .....	124
Schedule C-EZ, <i>Net Profit from Business (Sole Proprietorship)</i> .....	125
Schedule D, <i>Capital Gains and Losses</i> .....	126
Schedule E, <i>Supplemental Income and Loss (From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMIC's, etc.)</i> .....	127
Schedule EIC, <i>Earned Income Credit (Qualifying Child Information)</i> .....	128
Schedule F, <i>Profit or Loss from Farming</i> .....	128
Schedule H, <i>Household Employment Taxes</i> .....	129
Schedule R, <i>Credit for the Elderly or the Disabled</i> .....	130
Schedule SE, <i>Self-Employment Tax</i> .....	131
Form 2106, <i>Employee Business Expenses</i> .....	132
Form 2441, <i>Child and Dependent Care Expenses</i> .....	133
Form 3800, <i>General Business Credit</i> .....	134
Form 6251, <i>Alternative Minimum Tax--Individuals</i> .....	135
Form 8582, <i>Passive Activity Loss Limitations</i> .....	136
Form 8615, <i>Tax for Children Under Age 14 Who Have Investment Income of More than \$1,300</i> .....	138
Form 8801, <i>Credit for Prior Year Minimum Tax--Individuals and Estates and Trusts</i> .....	138
Form 8814, <i>Parents' Election to Report Child's Interest and Dividends</i> .....	139

33	Amount from line 32 (adjusted gross income)		33
34a	Check if <input type="checkbox"/> You were 65 or older <input type="checkbox"/> Blind <input type="checkbox"/> Spouse was 65 or older Add the number of boxes checked above and enter the total here	<input type="checkbox"/> Blind <input type="checkbox"/> Spouse was 65 or older	34a
b	If you are married filing separately and your spouse itemizes deductions or you have a dual-status alien, see page 18 and check here	<input type="checkbox"/>	34b
35	Enter the amount of tax credit for child and dependent care expenses claimed on the IRS to figure your tax. See page 18. <b>Itemized deductions</b> from Schedule A, line 28. OR <b>Standard deduction</b> shown below for your filing status. But see page 18 if you checked any box on line 34a or 34b or someone can claim you as a dependent. • Single—\$4,150 • Married filing jointly or Qualifying widow(er)—\$6,900 • Head of household—\$6,050 • Married filing separately—\$3,450		35
36	Subtract line 35 from line 33		36
37	If line 33 is \$90,900 or less, multiply \$2,650 by the total number of exemptions claimed on line 6d. If line 33 is over \$90,900, see the worksheet on page 19 for the amount to enter		37
38	Taxable income. Subtract line 37 from line 36. If line 37 is more than line 36, enter -0-		38
39	Tax. See page 19. Check if any tax from a Form(s) 8814 b Form 4972 ▶		39
40	Credit for child and dependent care expenses. Attach Form 2441	40	40
41	Credit for the elderly or the disabled. Attach Schedule R	41	41
42	Adoption credit. Attach Form 8839	42	42
43	Foreign tax credit. Attach Form 1116	43	43
44	Other foreign tax credit. Attach Form 3800 b Form 8396 c Form 8801 d Form (specify) _____	44	44
45	Add lines 40 through 44		45
46	Subtract line 45 from line 39. If line 45 is more than line 39, enter -0-.		46
47	Self-employment tax. Attach Schedule SE		47
48	Alternative minimum tax. Attach Form 6251		48
49	Social security and Medicare tax on up to income not reported to employer. Attach Form 4137		49
50	Tax on qualified retirement plans (including IRAs) and MSAs. Attach Form 5329 if required		50
51	Advance earned income credit payments from Form(s) W-2		51
52	Household employment taxes. Attach Schedule H		52
53	Add lines 46 through 52. This is your total tax.		53
54	Federal income tax, withheld from Forms W-2 and 1059	54	54
55	1997 estimated tax payments and amount applied from 1996 return.	55	55
56a	Earned income credit. Attach Schedule EIC if you have a qualifying child. Is nonrefundable earned income amount ▶ and type ▶	56a	56a
57	Amount paid with Form 4868 (request for extension)	57	57
58	Excess social security and RRRA tax withheld (see page 21)	58	58
59	Other payments. Check if from a Form 2439 b Form 4136	59	59
60	Add lines 54, 55, 56a, 57, 58, and 59. These are your total payments	60	60
61	If line 60 is more than line 53, subtract line 53 from line 60. This is the amount you OVERPAID	61	61
62a	Amount of line 61 you want REFUNDED TO YOU.	62a	62a
62b	Amount of line 61 you want SAVED TO YOURSELF.	62b	62b
63	Amount of line 61 you want APPLIED TO YOUR 1998 ESTIMATED TAX ▶	63	63
64	If line 53 is more than line 60, subtract line 60 from line 53. This is the AMOUNT YOU OWE. For details on how to pay, see page 21.	64	64
65	Estimated tax penalty. Also include on line 64	65	65
Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Your signature		Date	Your occupation
Spouse's signature If a joint return, BOTH must sign		Date	Spouse's occupation
Preparer's signature		Date	Check if self-employed <input type="checkbox"/>
Firm's name (for yours address)		Preparer's social security no	
EIN		ZIP code	

1040A

Department of the Treasury—Internal Revenue Service

1040A (99) U.S. Individual Income Tax Return

1997

IRS Use Only—Do not write or staple in this space.

**Label** (See page 1.) Use the first label. Otherwise, please print in ALL CAPITAL LETTERS.

OMB No. 1545-0045

Your first name		Last name	
First name		Last name	
Home address (number and street). If you have a P.O. box, see page 14.			
City, town or post office. If you have a foreign address, see page 14.			
State		ZIP code	
Age		Sex	

Your social security number

Spouse's social security number

For Privacy Act and

Paperwork

Reduction Act

Notice, see page 42.

Notice: Checking "Yes" will not change your tax or reduce your refund.

### Presidential Election Campaign Fund (See page 14.)

Do you want \$3 to go to this fund?

If you want \$3 to go to this fund?

1 ☐ Single

2 ☐ Married filing joint return (even if only one had income)

3 ☐ Married filing separate return. Enter spouse's social security number

above and full name here. ▶

4 ☐ Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) with dependent child (your spouse died ▶ 19 ). (See page 16.)

6a ☐ Yourself. If your parent for someone else can claim you as a dependent on his or her tax return, do not check box 6a.

b ☐ Spouse

c Dependents. If more than six dependents, see page 18.

(1) First name

Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) No. of months lived in your home in 1997

Is the person claimed as a dependent on the tax return of another person?

• Did not live with you also

• Did not live with you also

• Did not live with you also

• Did not live with you also

• Did not live with you also

• Did not live with you also

• Did not live with you also

• Did not live with you also

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• Did not live with you also

• Did not live with you also

• Did not live with you also

• Did not live with you also

• Did not live with you also

7 Wages, salaries, tips, etc. Attach Form(s) W-2.

8a Taxable interest income. Attach Schedule 1 if required.

b Tax-exempt interest. DO NOT include on line 8a.

9 Dividends. Attach Schedule 1 if required.

10a Total IRA distributions.

10b Taxable amount (see page 19).

11a Total pensions and annuities.

11b Taxable amount (see page 19).

12 Unemployment compensation.

13a Social security benefits.

13b Taxable amount (see page 21).

14 Add lines 7 through 13b (for right column). This is your total income.

15 IRA deduction (see page 21).

16 Subtract line 15 from line 14. This is your adjusted gross income.

If under \$29,280 (under \$9,770 if a child did not live with you), see the EIC instructions on page 27.

Attach Copy B of 1042 and 1099-R here.

1997 Form 1040A

Number 2 shown on 1

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page 49 and list this interest first. Also, show that buyer's social security number and address.

[illegible]

\$ List name of payer		Dollars	Cents

6. Add the amounts on line 5. Enter the total here and on Form 1040A, line 9.

For Statements See Section Act Motion 100 Form 1040A Instructions.

Cal. No. 12075R

1987 Schedule 1 (Form 1000A)

Namexyl shown on F0

- **Dependent Care Benefits**
- **Qualifying Person(s)**
- **Qualified Expenses**
- **Earned Income**

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP Code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (See page 31)

Caution: If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040A, line 27, on page 25.

**2** Information about your qualifying persons(s). If you have more than two qualifying persons, see page 51.

(a) Qualifying person's name	First	Last	(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 1997 for the person listed in column (a)
			<input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
			<input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

**3** Add the amounts in column (c) of line 2. DO NOT enter more than 2,400 for one qualifying person or 4,800 for two or more persons. If you completed Part III, enter the amount from line 24.

**3**     

**4** Enter YOUR earned income.

**5** If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see page 52); all others, enter the amount from line 4.

**4**             
**5**     

**6** Enter the smallest of line 3, 4, or 5.

**6**     

7 Enter the amount from Form 1040A, line 17. 7 

--	--	--	--	--	--

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7 line 7

Line	If line 7 is—		Decimal amount is
	Over	But not over	
1	\$0—10,000		.30
2	10,000—12,000		.29
3	12,000—14,000		.28
4	14,000—16,000		.27
5	16,000—18,000		.26
6	18,000—20,000		.25
7	20,000—22,000		.24
8	22,000—24,000		.23
9	24,000—26,000		.22
10	26,000—28,000		.21
11	28,000—No limit		.20

g Multiply **line 6** by the decimal amount on **line 8**. Enter the result. Then, see **page 52** for the amount of credit to enter on **Form 1040A, line 24a**.

For Processor Reduction Act Notice, see Form 1040A instructions. Cat. No. 10740

1997 Schedule 2 (Form 1040A)

**Schedule 3** Department of the Treasury—Internal Revenue Service  
**Credit for the Elderly or the Disabled**  
**(Form 1040A)** **for Form 1040A Filers** **1997**

Name(s) shown on Form 1040A First and middle Last Your social security number OMB No. 1545-0085

You may be able to take this credit and reduce your tax if by the end of 1997:

- You were age 65 or older, OR
- You were under age 65, you retired on permanent and total disability, and you received taxable disability income.

But you must also meet other tests. See the separate instructions for Schedule 3.

TIP: In most cases, the IRS can figure the credit for you. See the instructions.

**Part I Check the Box for Your Filing Status and Age**

If your filing status is: And by the end of 1997:

Single,

Head of household, or

Qualifying widow(er)

with dependent child

1 You were 65 or older

2 You were under 65 and you retired on permanent and total disability

3 Both spouses were 65 or older

4 Both spouses were under 65, but only one spouse retired on permanent and total disability

5 Both spouses were under 65, and both retired on permanent and total disability

6 One spouse was 65 or older and the other spouse was under 65 and retired on permanent and total disability

7 One spouse was 65 or older, and the other spouse was under 65 and NOT retired on permanent and total disability

8 You were 65 or older and you lived apart from your spouse for all of 1997

9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1997

10 You were 65 or older and you lived apart from your spouse for all of 1997

11 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1997

12 You were 65 or older and you lived apart from your spouse for all of 1997

13 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1997

14 You were 65 or older and you lived apart from your spouse for all of 1997

15 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1997

16 You were 65 or older and you lived apart from your spouse for all of 1997

17 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1997

18 You were 65 or older and you lived apart from your spouse for all of 1997

19 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1997

20 You were 65 or older and you lived apart from your spouse for all of 1997

21 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1997

22 You were 65 or older and you lived apart from your spouse for all of 1997

23 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1997

24 You were 65 or older and you lived apart from your spouse for all of 1997

25 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1997

26 You were 65 or older and you lived apart from your spouse for all of 1997

27 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1997

28 You were 65 or older and you lived apart from your spouse for all of 1997

29 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1997

30 You were 65 or older and you lived apart from your spouse for all of 1997

31 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1997

32 You were 65 or older and you lived apart from your spouse for all of 1997

33 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1997

34 You were 65 or older and you lived apart from your spouse for all of 1997

35 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1997

36 You were 65 or older and you lived apart from your spouse for all of 1997

37 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1997

38 You were 65 or older and you lived apart from your spouse for all of 1997

39 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1997

40 You were 65 or older and you lived apart from your spouse for all of 1997

41 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1997

42 You were 65 or older and you lived apart from your spouse for all of 1997

43 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1997

44 You were 65 or older and you lived apart from your spouse for all of 1997

45 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1997

46 You were 65 or older and you lived apart from your spouse for all of 1997

47 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1997

48 You were 65 or older and you lived apart from your spouse for all of 1997

**Part III Dependent Care Benefits**

10 Enter the total amount of dependent care benefits you received for 1997. This amount should be shown in box 10 of your W-2 form(s). DO NOT include amounts that were reported to you as wages in box 1 of Form(s) W-2.

11 Enter the amount forfeited, if any. See page 52.

12 Subtract line 11 from line 10.

13 Enter the total amount of qualified expenses incurred in 1997 for the care of the qualifying person(s).

14 Enter the smaller of line 12 or 13.

15 Enter YOUR earned income.

16 If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see the line 5 instructions); if married filing a separate return, see the instructions for the amount to enter; all others, enter the amount from line 15.

17 Enter the smallest of line 14, 15, or 16.

18 Excluded benefits. Enter here the smaller of the following:

- The amount from line 17, or
- 5,000 (2,500 if married filing a separate return and you were required to enter your spouse's earned income on line 16).

19 Taxable benefits. Subtract line 18 from line 12. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, print "DCB."

To claim the child and dependent care credit, complete lines 20-24 below.

20 Enter 2,400 (4,800 if two or more qualifying persons).

21 Enter the amount from line 18.

22 Subtract line 21 from line 20. If zero or less, STOP. You cannot take the credit. Exception: If you paid 1996 expenses in 1997, see the line 9 instructions.

23 Complete line 2 on the front of this schedule. DO NOT include in column (c) any excluded benefits shown on line 18 above. Then, add the amounts in column (c) and enter the total here.

24 Enter the smaller of line 22 or 23. Also, enter this amount on line 3 on the front of this schedule and complete lines 4-9.

Did you check box 1, 3, 7, or 8?

Yes No

Slip Part II and complete Part III on the back.

Complete Parts II and III.

**Part II Statement of Permanent and Total Disability** (Complete only if you checked box 2, 4, 5, 6, or 9 above.)

IF: 1 You filed a physician's statement for this disability for 1993 or an earlier year, or you filed a statement for tax years after 1993 and your physician signed line B on the statement, AND

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 1997, check this box

• If you checked this box, you do not have to file another statement for 1997.

• If you did not check this box, have your physician complete the statement below.

Physician's Statement (See instructions on back.)

I certify that

Name of disabled person

was permanently and totally disabled on January 1, 1976, or January 1, 1977, OR was permanently and totally disabled on the date he or she retired. If retired after 1976, enter the date retired

Physician: Sign your name on either line A or B below.

A The disability has lasted or can be expected to last continuously for at least a year

B There is no reasonable probability that the disabled condition will ever improve

Physician's signature

Physician's signature

Physician's address

Physician's name

For Paperwork Reduction Act Notice, see Form 1040A Instructions.

OMB No. 1545-0085

1997 Schedule 3 (Form 1040A)

1997 Schedule 13-1 (Form 1040A) page 2

**Part III Figure Your Credit****10** If you checked in Part I:

Box 1, 2, 4, or 7  
Box 3, 5, or 6  
Box 8 or 9

Enter:

5,000  
7,500  
3,750

Did you check  
box 2, 4, 5, 6,  
or 9 in Part I?

Yes No  
You must complete line 11  
Enter the amount from line 10  
on line 12 and go to line 13

- 11** • If you checked box 6 in Part I, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.  
• If you checked box 2, 4, or 9 in Part I, enter your taxable disability income.  
• If you checked box 5 in Part I, add your taxable disability income to your spouse's taxable disability income. Enter the total.

TIP: For more details on what to include on line 11, see the instructions.

**12** If you completed line 11, enter the **smaller** of line 10 or line 11; **all others**, enter the amount from line 10**13** Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 1997:

**a** Nontaxable part of social security benefits, and Nontaxable part of railroad retirement benefits treated as social security. See instructions.

**b** Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law. See instructions.

**c** Add lines 13a and 13b. (Even though these income items are not taxable, they **must** be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter 0 on line 13c.

**14** Enter the amount from Form 1040A, line 17.**15** If you checked in Part II:

Box 1 or 2  
Box 3, 4, 5, 6, or 7  
Box 8 or 9

Enter:

7,500  
10,000  
5,000

**16** Subtract line 15 from line 14. If zero or less, enter 0.**17** Enter one-half of line 16.**18** Add lines 13c and 17.**19** Subtract line 18 from line 12. If zero or less, stop; you cannot take the credit. Otherwise, go to line 20.**20** Multiply line 19 by 15% (.15). Enter the result here and on Form 1040A, line 24b.**Instructions for Physician's Statement****Taxpayer**

If you retired after 1976, enter the date you retired in the space provided in Part III

**Physician**

A person is permanently and totally disabled if **both** of the following apply:  
1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition, and

2. A physician determines that the disability has lasted or can be expected to last continuously for at least a year or can lead to death

Department of the Treasury Internal Revenue Service

**Form 1040EZ****Income Tax Return for Single and Joint Filers With No Dependents 1997**

OMB No. 1545-0047

Use the IRS label here	Your first name and initial	Last name
	If a joint return, spouse's first name and initial	Last name
	Home address (number and street) if you have a P.O. box, see page 7	Apt. no.
	City, town or post office, state, and ZIP code. If you have a foreign address, see page 7	

Your social security number

Spouse's social security number

Presidential Election Campaign (See page 7)

Note: Checking "Yes" will not change your tax or reduce your refund.

Do you want \$3 to go to this fund? ☐ Yes ☐ NoIf a joint return, does your spouse want \$3 to go to this fund? ☐ Yes ☐ No**Income**

Attach Copy B of Form(s) W-2 here. Enclose but do not attach any payment with your return.

- 1** Total wages, salaries, and tips. This should be shown in box 1 of your W-2 form(s). Attach your W-2 form(s).
- 2** Taxable interest income. If the total is over \$400, you cannot use Form 1040EZ.
- 3** Unemployment compensation (see page 9).
- 4** Add lines 1, 2, and 3. This is your adjusted gross income. If under \$9,770, see page 9 to find out if you can claim the earned income credit on line 8a.

**5** Can your parents (or someone else) claim you on their return? ☐ Yes ☐ No. If single, enter 6,800.00. If married, enter 12,200.00. ☐ on back. ☐ See back for explanation.

- 6** Subtract line 5 from line 4. If line 5 is larger than line 4, enter 0. This is your taxable income.
- 7** Enter your Federal income tax withheld from box 2 of your W-2 form(s).
- 8a** Earned income credit (see page 9). Enter type and amount below.

**Payments and tax**

- 9** Add lines 7 and 8a. These are your total payments.
- 10** Tax. Use the amount on line 6 to find your tax in the tax table on pages 20-24 of the booklet. Then, enter the tax from the table on this line.
- 11a** If line 9 is larger than line 10, subtract line 9 from line 10. This is your refund.

**11b** If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe. See page 13 for details on how to pay.

**12** If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe. See page 13 for details on how to pay.

**13** If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe. See page 13 for details on how to pay.

**14** If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe. See page 13 for details on how to pay.

**15** If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe. See page 13 for details on how to pay.

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**17** If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe. See page 13 for details on how to pay.

**18** If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe. See page 13 for details on how to pay.

**19** If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe. See page 13 for details on how to pay.

**20** If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe. See page 13 for details on how to pay.

**21** If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe. See page 13 for details on how to pay.

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**23** If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe. See page 13 for details on how to pay.

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**26** If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe. See page 13 for details on how to pay.

**27** If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe. See page 13 for details on how to pay.

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**30** If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe. See page 13 for details on how to pay.

**31** If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe. See page 13 for details on how to pay.

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**47** If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe. See page 13 for details on how to pay.

**48** If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe. See page 13 for details on how to pay.

**49** If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe. See page 13 for details on how to pay.

**50** If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe. See page 13 for details on how to pay.

**51** If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe. See page 13 for details on how to pay.

**52** If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe. See page 13 for details on how to pay.

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**62** If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe. See page 13 for details on how to pay.

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**64** If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe. See page 13 for details on how to pay.

**65** If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe. See page 13 for details on how to pay.

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**73** If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe. See page 13 for details on how to pay.

**74** If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe. See page 13 for details on how to pay.

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**116** If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe. See page 13 for details on how to pay.

**117** If line



- Use this form if**
- Your filing status is single or married filing jointly
  - You do not claim any dependents
  - You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest income was not over \$400. But if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your W-2, you may not be able to use Form 1040EZ. See page 8.
  - You did not receive any advance earned income credit payments.

If you are not sure about your filing status, see page 6. If you have questions about dependents, use TeleTax topic 354 (see page 18). If you cannot use this form, use TeleTax topic 352 (see page 18).

### Filing in your return

For tips on how to avoid common mistakes, see page 3.

Because this form is read by a machine, please print your numbers inside the boxes like this:

9 8 1 7 6 5 4 3 2 1 0

Do not type your numbers. Do not use dollar signs.

If you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds, see the booklet before filling in the form. Also, see the booklet if you received a Form 1099-INT showing Federal income tax withheld or if Federal income tax was withheld from your unemployment compensation or Alaska Permanent Fund dividends.

**Remember,** you must report all wages, salaries, and tips even if you do not get a W-2 form from your employer. You must also report all your taxable interest income, including interest from banks, savings and loans, credit unions, etc., even if you do not get a Form 1099-INT.

### Worksheet for dependents who checked "Yes" on line 5

Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent, use TeleTax topic 354 (see page 18).

- Enter the amount from line 1 on the front. **A.** \_\_\_\_\_
- Minimum standard deduction. **B.** 650.00
- Enter the LARGER of line A or line B here. **C.** \_\_\_\_\_
- Maximum standard deduction. If single, enter 4,150.00; if married, enter 6,900.00. **D.** \_\_\_\_\_
- Enter the SMALLER of line C or line D here. This is your standard deduction. **E.** \_\_\_\_\_
- Exemption amount.
  - If single, enter 0.
  - If married and—
    - both you and your spouse can be claimed as dependents, enter 0
    - only one of you can be claimed as a dependent, enter 2,650.00.**F.** \_\_\_\_\_
- Add lines E and F. Enter the total here and on line 5 on the front. **G.** \_\_\_\_\_

If you checked "No" on line 5 because no one can claim you (or your spouse if married) as a dependent, enter on line 5 the amount shown below that applies to you.

- Single, enter 6,800.00. This is the total of your standard deduction (4,150.00) and your exemption (2,650.00).
- Married, enter 12,200.00. This is the total of your standard deduction (6,900.00), your exemption (2,650.00), and your spouse's exemption (2,650.00).

### Mailing your return

Mail your return by April 15, 1998. Use the envelope that came with your booklet. If you do not have that envelope, see page 28 for the address to use.

### Paid preparer's use only

Under penalty of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income received during the tax year. This declaration is based on all information of which I have any knowledge.

Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_ Check if self-employed ☐ Prepare's SSN \_\_\_\_\_

Form's name for your use and endorsement and ZIP code \_\_\_\_\_

## Schedule A—Itemized Deductions

SCHEDULES A&B  
(Form 1040)

(Schedule B is on back)

Department of the Treasury  
Internal Revenue Service

OMB No. 1545-0074

1997

Attachment Sequence No. 07

Form 1040

See instructions for Schedules A and B (Form 1040)

Your social security number

Medical and Dental Expenses		Taxes You Paid		Interest You Paid		Gifts to Charity		Casualty and Theft Losses		Job Expenses and Other Miscellaneous Deductions		Other Miscellaneous Deductions		Total Itemized Deductions	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Cautions: Do not include expenses reimbursed or paid by others.		Enter amount from Form 1040, line 33.		Enter amount from Form 1040, line 33.		Enter amount from Form 1040, line 33.		Enter amount from Form 1040, line 33.		Enter amount from Form 1040, line 33.		Enter amount from Form 1040, line 33.		Enter amount from Form 1040, line 33.	
1 Medical and dental expenses (see page A-1)		2 Enter amount from Form 1040, line 33		3 Enter amount from Form 1040, line 33		4 Subtract line 2 from line 1. If line 3 is more than line 1, enter -0-		5 State and local income taxes		6 Real estate taxes (see page A-2)		7 Personal property taxes		8 Other taxes. List type and amount.	
9 Add lines 5 through 8		10 Home mortgage interest and points reported to you on Form 1098		11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address.		12 Points not reported to you on Form 1098. See page A-3 for special rules.		13 Investment interest. Attach Form 4952 if required. (See page A-3)		14 Add lines 10 through 13		15 Gifts by cash or check. If you made any gift of \$250 or more, see page A-3.		16 Other than by cash or check. If any gift of \$250 or more, see page A-3. You MUST attach Form 8283 if over \$500 benefit for it. Carryover from prior year.	
17 Carryover from prior year		18 Add lines 15 through 17		19 Casualty and theft losses. Attach Form 4684. (See page A-4)		20 Unreimbursed employee expenses—job travel, union dues, job education, etc. You MUST attach Form 2106 or 2106-EZ if required. (See page A-4)		21 Tax preparation fees		22 Other expenses—investment, safe deposit box, etc. List type and amount.		23 Add lines 20 through 22		24 Enter amount from Form 1040, line 33. [24]	
25 Multiply line 24 above by 2% (0.02)		26 Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-		27 Other—list on page A-5. List type and amount.		28 Is Form 1040, line 33, over \$121,200 (over \$60,600 if married filing separately)?		29 Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter on Form 1040, line 35, the larger of this amount or your standard deduction.		YES: Your deduction may be limited. See page A-5 for the amount to enter.		28		29	

For Paperwork Reduction Act Notice, see Form 1040 instructions. Cat. No. 11130A Schedule A (Form 1040) 1997

OMB No. 1545-0074 Page 2  
Attachment  
Sequence No. 08

## Schedule B—Interest and Dividend Income

Note: If you had over \$400 in taxable interest income, you must also complete Part III.

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address. ▶

Amount

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the interest shown on that form.

- 2 Add the amounts on line 1.

- 3 Excludable interest on series EE U.S. savings bonds issued after 1989 from Form 8815, line 14. You MUST attach Form 8815 to Form 1040.

- 4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a. ▶

- 5 List name of payer. Include gross dividends and/or other distributions on stock here. Any capital gain distributions and nontaxable distributions will be deducted on lines 7 and 8. ▶

Amount

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total dividends shown on that form.

- 6 Add the amounts on line 5.

- 7 Capital gain distributions. Enter here and on Schedule D, line 7. ▶

- 8 Nontaxable distributions. (See the instructions for Form 1040, line 9.) ▶

- 9 Add lines 7 and 8. ▶

- 10 Subtract line 9 from line 6. Enter the result here and on Form 1040, line 9. ▶

Yes No

Part III

Foreign

Accounts

and

Trusts

- 11a At any time during 1997, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1. ▶

- b If "Yes," enter the name of the foreign country. ▶

- 12 During 1997, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520 or 926. See page B-2. ▶

Schedule B (Form 1040) 1997

For Paperwork Reduction Act Notice, see Form 1040 instructions.

SCHEDULE C  
(Form 1040)Department of the Treasury  
Internal Revenue Service

OMB No. 1545-0074

Profit or Loss From Business  
(Sole Proprietorship)

Partnerships, joint ventures, etc., must file Form 1065.

Attach to Form 1040 or Form 1041. See instructions for Schedule C (Form 1040).

Name of proprietor

Social security number (SSN)

Principal business or profession, including product or service (see page C-1)

Business name. If no separate business name, leave blank.

Business address (including suite or room no.) ▶

City, town or post office, state, and ZIP code

Accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶Did you "materially participate" in the operation of this business during 1997? If "No," see page C-2 for limit on losses. ☐ Yes ☐ No

If you started or acquired this business during 1997, check here.

Enter principal business code (see page C-6) ▶

O Employer ID number (EIN), if any

Part I Income

1 Gross receipts or sales. Caution: If this income was reported to you on Form W-2 and the "Statutory

employee" box on that form was checked, see page C-2 and check here. ▶

2 Returns and allowances

3 Subtract line 2 from line 1

4 Cost of goods sold (from line 42 on page 2)

5 Gross profit. Subtract line 4 from line 3

6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-2)

7 Gross income. Add lines 5 and 6

Part II Expenses. Enter expenses for business use of your home only on line 30.

8 Advertising

9 Bad debts from sales or services (see page C-3)

10 Car and truck expenses (see page C-3)

11 Commissions and fees

12 Depreciation

13 Depreciation and section 179 expense deduction not included in Part III (see page C-3)

14 Employee benefit programs (other than on line 19)

15 Insurance (other than health)

16 Interest

17a Mortgage (paid to banks, etc.)

17b Other

17 Legal and professional services

18 Office expense

19 Tentative profit (loss). Subtract line 28 from line 7

20 Expenses for business use of your home. Attach Form 8829

21 Net profit or loss. Subtract line 30 from line 29

22 If a profit, enter on Form 1040, line 12, and ALSO on Schedule SE, line 2 (statutory employees, see page C-5). Enter and attach Form 1041, line 3

23 If a loss, you MUST go on to line 32

24 If you have a loss, check the box that describes your investment in this activity (see page C-5).

25 If you checked 22a, enter the loss on Form 1040, line 12, and ALSO on Schedule SE, line 2

26 If you checked 22b, enter the loss on Form 1041, line 3

27 If you checked 22c, you MUST attach Form 8198

28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns

29 Tentative profit (loss). Subtract line 28 from line 7

30 Expenses for business use of your home. Attach Form 8829

31 Net profit or loss. Subtract line 30 from line 29

32 If a profit, enter on Form 1040, line 12, and ALSO on Schedule SE, line 2 (statutory employees, see page C-5). Enter and attach Form 1041, line 3

33 If a loss, you MUST go on to line 32

34 If you have a loss, check the box that describes your investment in this activity (see page C-5).

35 If you checked 32a, enter the loss on Form 1040, line 12, and ALSO on Schedule SE, line 2

36 If you checked 32b, enter the loss on Form 1041, line 3

37 If you checked 32c, you MUST attach Form 8198

Schedule C (Form 1040) 1997

Cat. No. 11134P

For Paperwork Reduction Act Notice, see Form 1040 instructions.



Page 2

Schedule D (Form 1040) 1997

## Part III Summary of Parts I and II

17

Combine lines 7 and 16. If a loss, go to line 18. If a gain, enter the gain on Form 1040, line 13. Next, complete Form 1040 through line 38. Then, go to Part IV to figure your tax.

- Both lines 16 and 17 are gains, and
- Form 1040, line 38, is more than zero.

18

If line 17 is a loss, enter here and as a (loss) on Form 1040, line 13, the smaller of these losses:

- The loss on line 17; or
- (\$3,000) or, if married filing separately, (\$1,500).

Next, complete the Capital Loss Carryover Worksheet on page D-4 if:

- The loss on line 17 exceeds the loss on line 18; or
- Form 1040, line 38, is a loss.

## Part IV Tax Computation Using Maximum Capital Gains Rates

19

Enter your taxable income from Form 1040, line 38.

20

Enter the smaller of line 16 or line 17.

21

If you are filing Form 4952, enter the amount from Form 4952, line 4e.

22

Subtract line 21 from line 20. If zero or less, enter -0-

23

Combine lines 7 and 15. If zero or less, enter -0-

24

Enter the smaller of line 15 or line 23, but not less than zero.

25

Enter your unrecaptured section 1250 gain, if any (see page D-4).

26

Add lines 24 and 25.

27

Subtract line 26 from line 22. If zero or less, enter -0-

28

Subtract line 27 from line 19. If zero or less, enter -0-

29

Enter the smaller of line 19 or \$41,200 (\$24,650 if single; \$20,600 if married filing separately; \$33,050 if head of household).

30

Enter the smaller of line 28 or line 29.

31

Subtract line 30 from line 27. If zero or less, enter -0-

32

Enter the larger of line 30 or line 31.

33

Figure the tax on the amount on line 32. Use the Tax Table or Tax Rate Schedules, whichever applies.

34

Enter the amount from line 29.

35

Enter the amount from line 28.

OMB No. 1545-0074

1997

Attachment

Sequence No. 12

Your social security number

## Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

1

Total short-term capital gains and losses. Add column (d) of lines 1 and 2.

2

Short-term gain from Forms 2119 and 6252, and short-term gain or (loss) from Forms 4684, 6781, and 8824.

3

Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1.

4

Short-term capital loss carryover. Enter the amount, if any, from line 9 of your 1996 Capital Loss Carryover Worksheet.

5

Net short-term capital gain or (loss). Combine lines 1 through 4 in column (f).

## Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

6

Total long-term capital gains and losses. Add column (d) of lines 6 and 7.

7

Long-term gain from Forms 2119, 2438, and 6252, and long-term gain or (loss) from Forms 4684, 6781, and 8824.

8

Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1.

9

Long-term capital loss carryover. Enter in both columns (f) and (g) the amount, if any, from line 14 of your 1996 Capital Loss Carryover Worksheet.

10

Combine lines 8 through 14 in column (f).

11

Combine lines 8 through 14 in column (g).

12

25% Rate Gain or Loss includes all gains and losses in Part II, column (f) from sales, exchanges, or conversions (including installment payments received) either:

- Before May 7, 1997, or
- After July 28, 1997, for assets held more than 1 year but not more than 18 months.

It also includes ALL "collectibles gains and losses" (as defined on page D-4).

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

Schedule D (Form 1040) 1997

# **SCHEDULE E** (Form 1040)

Department of the Treasury  
Internal Revenue Service (IRS)

Supplemental Income and Loss  
(From rental real estate, royalties, partnerships,  
S corporations, estates, trusts, REMICs, etc.)

Attach to Form 1040 or Form 1041. See instructions for Schedule E (Form 1040).

OMB No. 1545-0047  
1997  
Attachment  
Sequence No. 13

Name(s) shown on return

Your social security number

## **Part I** Income or Loss From Rental Real Estate and Royalties

Note: Report income and expenses from your business of renting personal property on Schedule C or C-EZ (see page E-1). Report farm rental income or loss from Form 4882 on page 2, line 39.

1. Show the kind and location of each rental real estate property.

	A	B	C	Totals
1. A				(Add columns A, B, and C)
2. B				
3. C				

2. For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:

- 14 days, or
- 10% of the total days rented at fair rental value?

(See page E-1.)

Yes No

A B C

3. Rents received.

4. Royalties received.

5. Advertising.

6. Auto and travel (see page E-2).

7. Cleaning and maintenance.

8. Commissions.

9. Insurance.

10. Legal and other professional fees.

11. Management fees.

12. Mortgage interest paid to banks, etc. (see page E-2).

13. Other interest.

14. Repairs.

15. Supplies.

16. Taxes.

17. Utilities.

18. Other (list):

19.

20. Depreciation expense or depletion (see page E-2).

21. Total expenses. Add lines 19 and 20 (see page E-2).

22. Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rental) or line 4 (royalties). If the result is a loss, see page E-3 to find out if you must file Form 990-B.

23. Deductible rental real estate loss. Caution: Your rental real estate loss on line 22 may be limited. See page E-3 to find out if you must file Form 990-B. Real estate professionals must complete line 42 on page 2.

24. Income. Add positive amounts shown on line 22. Do not include any losses.

25. Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here.

26. Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here.

If Parts II, III, IV, and line 39 on page 2 do not apply to you, also enter this amount on Form 1040, line 17. Otherwise, include this amount in the total on line 40 on page 2.

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Schedule E (Form 1040) 1997

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Attachment Sequence No. 13

Page 2

Your social security number

Note: If you report amounts from farming or fishing on Schedule E, you must enter your gross income from those activities on line 41 below. Real estate professionals must complete line 42 below.

## **Part III** Income or Loss From Partnerships and S Corporations

Note: If you report a loss from an at-risk activity, you MUST check either column (a) or (b) on line 27 to describe your investment in the activity. See page E-4. If you check column (b), you must attach Form 1196.

	(a) Name	(b) Enter "P" for partnership, "S" for S corporation	(c) Check "F" for foreign partnership	(d) Employee identification number	(e) Investment at risk
27					
A					
B					
C					
D					
E					

## **Part IV** Income or Loss From Real Estate Investment Conduits (REMICs) - Residual Holder

37 (a) Name (b) Employee identification number (c) Excess inclusion from Schedule Q, line 2c (see page E-3) (d) Taxable income (net loss) from Schedule Q, line 30

38 Combine columns (d) and (e) only. Enter the result here and include in the total on line 40 below.

39 Net farm rental income or (loss) from Form 4882. Also, complete line 41 below.

40 TOTAL income or (loss). Combine lines 26, 31, 38, and 39. Enter the result here and on Form 1040, line 17.

41 Reconciliation of Farming and Fishing Income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), line 15b; Schedule K-1 (Form 1120S), line 23; and Schedule K-1 (Form 1041), line 14 (see page E-3).

42 Reconciliation for Real Estate Professionals. If you were a real estate professional (see page E-4), enter the net income or (loss) you reported anywhere on Form 1040 from all rental real estate activities in which you materially participated under the passive activity loss rules.

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OMB No. 1545-0047

1997

Attachment

Sequence No. 13

Name(s) shown on return

Your social security number

Supplemental Income and Loss

(Form 1040)

Department of the Treasury

Internal Revenue Service (IRS)

Attach to Form 1040 or Form 1041. See instructions for Schedule E (Form 1040).

# **SCHEDULE F** **(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

Name of proprietor

OMB No. 1545-0074

**1997**  
Attachment  
Sequence No. 14

Social security number 0358

## **Profit or Loss From Farming**

▶ Attach to Form 1040, Form 1041, or Form 1043.  
▶ See Instructions for Schedule F (Form 1040).

A Principal product. Describe in one or two words your principal crop or activity for the current tax year.

B Enter principal agricultural activity code from page 2 ▶

D Employee ID number 0000, if any

C Accounting method: (1) ☐ Cash (2) ☐ Accrual

E Did you "materially participate" in the operation of this business during 1997? If "No," see page F-2 for limit on passive losses. ☐ Yes ☐ No

**Part I Farm Income—Cash Method. Complete Parts I and II (Annual method taxpayers complete Parts I and II, and line 11 of Part I.)**  
Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4787.

1	Sales of livestock and other items reported on line 1	1	2
2	Cost or other basis of livestock and other items reported on line 1	3	3
3	Subtract line 2 from line 1	4	4
4	Sales of livestock, products, grains, and other products you raised	5a	5a
5a	Total cooperative distributions (Form 1099-PATR)	5b	5b
5b	Taxable amount	6a	6a
6a	Agricultural program payments (see page F-2)	6b	6b
6b	Taxable amount	7a	7a
7a	CCC loans reported under election	7b	7b
7b	CCC loans forgiven	7c	7c
7c	Taxable amount	8a	8a
8a	Crop insurance proceeds and certain disaster payments (see page F-2)	8b	8b
8b	Taxable amount	9a	9a
9a	Amount received in 1997	9b	9b
9b	If election to defer to 1998 is attached, check here <input type="checkbox"/> Amount deferred from 1998	10a	10a
10a	Custom hire (machine work) income	10b	10b
10b	Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3)	11a	11a
11a	Gross income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51	11b	11b

**Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses such as taxes, insurance, repairs, etc., on your home.**

12	Car and truck expenses (see page F-3—also attach Form 4632)	12	12
13	Chemicals	13	13
14	Conservation expenses (see page F-4)	14	14
15	Custom hire (machine work)	15	15
16	Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4)	16	16
17	Employee benefit programs other than on line 25	17	17
18	Fuel purchased	18	18
19	Fertilizers and lime	19	19
20	Freight and trucking	20	20
21	Gasoline, fuel, and oil	21	21
22	Insurance (other than health)	22	22
23	Interest	23a	23a
23a	Mortgage (paid to banks, etc.)	23b	23b
23b	Other	24	24
24	Labor hired (less employment credit)	25	25
25	Pension and profit-sharing plans	26a	26a
26a	Rent or lease (see page F-4)	26b	26b
26b	Vehicles, machinery, and equipment	27	27
27	Other (land, animals, etc.)	28	28
28	Repairs and maintenance	29	29
29	Seeds and plants purchased	30	30
30	Storage and warehousing	31	31
31	Supplies purchased	32	32
32	Taxes	33	33
33	Utilities	34a	34a
34a	Veterinary, breeding, and medicine	34b	34b
34b	Other expenses (specify):	34c	34c
34c	a	34d	34d
34d	b	34e	34e
34e	c	34f	34f
34f	d	35	35
35	e	36	36
36	f	37a	37a
37a	Mortgage (paid to banks, etc.)	37b	37b
37b	Other	37c	37c
37c	Labor hired (less employment credit)	37d	37d
37d	Pension and profit-sharing plans	37e	37e
37e	Rent or lease (see page F-4)	37f	37f
37f	Vehicles, machinery, and equipment	37g	37g
37g	Other (land, animals, etc.)	37h	37h
37h	Repairs and maintenance	37i	37i
37i	Seeds and plants purchased	37j	37j
37j	Storage and warehousing	37k	37k
37k	Supplies purchased	37l	37l
37l	Taxes	37m	37m
37m	Utilities	37n	37n
37n	Veterinary, breeding, and medicine	37o	37o
37o	Other expenses (specify):	37p	37p
37p	a	37q	37q
37q	b	37r	37r
37r	c	37s	37s
37s	d	37t	37t
37t	e	37u	37u
37u	f	37v	37v
37v	g	37w	37w
37w	h	37x	37x
37x	i	37y	37y
37y	j	37z	37z

38 Total expenses. Add lines 12 through 34f

39 Net farm profit or loss. Subtract line 38 from line 11. If a profit, enter on Form 1040, line 18, and ALSO on Schedule SE, line 1. If a loss, you MUST go on to line 37 (losses, trusts, and partnerships. See page F-5).

37 If you have a loss, you MUST check the box that describes your investment in this activity (see page F-5). If you checked 37a, enter the loss on Form 1040, line 18, and ALSO on Schedule SE, line 1. If you checked 37b, you MUST attach Form 8198.

For Preparation Instructions and Notes, see Form 1040 Instructions. Cat. No. 11348H Schedule F (Form 1040) 1997

## **SCHEDULE EIC** **(Form 1040A or 1040)**

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return. First and initials

OMB No. 1545-0074

**1997**  
Attachment  
Sequence No. 43

Your social security number

## **Earned Income Credit** **(Qualifying Child Information)**

▶ Attach to Form 1040A or 1040.  
▶ See Instructions on back.

### **Before you begin**

- See the instructions for Form 1040A, lines 29c and 29d, or Form 1040, lines 56a and 56b, to find out if you can take this credit.
- If you can take the credit, fill in the Earned Income Credit Worksheet in the Form 1040A or Form 1040 instructions to figure your credit. But if you want the IRS to figure it for you, see instructions on back. Then, you must complete and attach Schedule EIC only if you have a qualifying child (see boxes on back).

### **Information About Your Qualifying Child or Children**

If you have more than two qualifying children, you only have to list two to get the maximum credit.

**Caution:** If you do not attach Schedule EIC and fill in all the lines that apply, it will take us longer to process your return and issue your refund.

	Child 1	Child 2
1 Child's name	First name Last name	First name Last name
2 Child's year of birth	19 <input type="text"/> <input type="text"/>	19 <input type="text"/> <input type="text"/>
3 If the child was born before 1978 AND— a was under age 24 at the end of 1997 and a student, check the "yes" box. OR b was permanently and totally disabled (see back), check the "yes" box.	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
4 Enter the child's social security number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
5 Child's relationship to you (for example, son, grandchild, etc.)	<input type="text"/>	<input type="text"/>
6 Number of months child lived with you in the United States in 1997	<input type="text"/> months	<input type="text"/> months

Do you want the earned income credit added to your take-home pay in 1998? To see if you qualify, get Form W-4 from your employer or by calling the IRS at 1-800-TAX-FORM (1-800-829-3676).

For Preparation Instructions and Notes, see Form 1040A or 1040 Instructions. Cat. No. 11339H Schedule EIC (Form 1040A or 1040) 1997

Schedule F (Form 1040) 1997

Page 2

**Part III Farm Income—Accrual Method** (see page F-5)

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4787 and do not include this livestock on line 48 below.

38	Sales of livestock, produce, grains, and other products during the year.	38	Taxable amount	38
39a	Total cooperative distributions (Form(s) 1099-PATR)	39a	Taxable amount	39a
40a	Agricultural program payments.	40a	Taxable amount	40a
41	Commodity Credit Corporation (CCC) loans.	41	Taxable amount	41
a	CCC loans reported under election	41a	Taxable amount	41a
b	CCC loans forfeited	41b	Taxable amount	41b
42	Crop insurance proceeds	42	Taxable amount	42
43	Custom hire (machine work) income	43	Taxable amount	43
44	Other income, including Federal and state gasoline or fuel tax credit or refund	44	Taxable amount	44
45	Add amounts in the right column for lines 38 through 44.	45	Taxable amount	45
46	Inventory of livestock, produce, grains, and other products at beginning of the year	46	Taxable amount	46
47	Cost of livestock, produce, grains, and other products purchased during the year.	47	Taxable amount	47
48	Add lines 45 and 47	48	Taxable amount	48
49	Inventory of livestock, produce, grains, and other products at end of year	49	Taxable amount	49
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48.	50	Taxable amount	50
51	Gross income. Subtract line 50 from line 45. Enter the result here and on page 1, line 11.	51	Taxable amount	51

If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 49 is larger than the amount on line 48, subtract line 48 from line 49. Enter the result on line 50. Add lines 45 and 50. Enter the total on line 51.

**Part IV Principal Agricultural Activity Codes**

Caution: File Schedule C (Form 1040), Profit or Loss From Business, or Schedule C-EZ (Form 1040), Net Profit From Business, instead of Schedule F if:

- Your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis; or
- You are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

Select one of the following codes and write the 3-digit number on page 1, line 8:

- 120 Field crop, including grains and nongrains such as cotton, peanuts, feed corn, wheat, tobacco, fish potatoes, etc.
- 160 Vegetables and melons, garden-type vegetables and melons, such as sweet corn, tomatoes, squash, etc.
- 170 Fruit and tree nuts, including grapes, berries, olives, etc.
- 180 Ornamental horticulture and nursery products

- 185 Food crops grown under cover, including hydroponic crops
- 211 Beef/cattle feedlots
- 212 Beef/cattle, except feedlots
- 215 Hogs, sheep, and goats
- 240 Dairy
- 250 Poultry and eggs, including chickens, ducks, pigeons, quail, etc.
- 260 General livestock, not specializing in any one livestock category
- 270 Animal specialty, including bees, fur-bearing animals, horses, snakes, etc.
- 280 Animal aquaculture, including fish, shellfish, mollusks, frogs, etc., produced within confined space
- 290 Forest products, including forest nurseries and seed gathering, extraction of pine gum, and gathering of forest products
- 300 Agricultural production, not specified

**SCHEDULE H**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Household Employment Taxes**

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

▶ Attach to Form 1040, 1040A, 1040NR, 1040NR-EZ, 1040-SS, or 1041.

▶ See separate instructions.

OMB No. 1545-0074

97  
Attachment  
Sequence No. 44

Social security number

Employee identification number

A Did you pay any one household employee cash wages of \$1,000 or more in 1997? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions on page 3 before you answer this question.)

- ☐ Yes. Skip questions B and C and go to line 1.  
☐ No. Go to question B.

B Did you withhold Federal income tax during 1997 for any household employee?

- ☐ Yes. Skip question C and go to line 5.  
☐ No. Go to question C.

C Did you pay total cash wages of \$1,000 or more in any calendar quarter of 1996 or 1997 to household employees? (Do not count cash wages paid in 1996 or 1997 to your spouse, your child under age 21, or your parent.)

- ☐ No. Stop. Do not file this schedule.  
☐ Yes. Skip lines 1-9 and go to line 10 on the back.

**Part I Social Security, Medicare, and Income Taxes**

- 1 Total cash wages subject to social security taxes (see page 3) . . . . . 1
- 2 Social security taxes. Multiply line 1 by 12.4% (.124) . . . . . 2
- 3 Total cash wages subject to Medicare taxes (see page 3) . . . . . 3
- 4 Medicare taxes. Multiply line 3 by 2.9% (.029) . . . . . 4
- 5 Federal income tax withheld, if any . . . . . 5
- 6 Add lines 2, 4, and 5 . . . . . 6
- 7 Advance earned income credit (EIC) payments, if any . . . . . 7
- 8 Total social security, Medicare, and income taxes. Subtract line 7 from line 6 . . . . . 8

D Did you pay total cash wages of \$1,000 or more in any calendar quarter of 1996 or 1997 to household employees? (Do not count cash wages paid in 1996 or 1997 to your spouse, your child under age 21, or your parent.)

- ☐ No. Stop. Enter the amount from line 8 above on Form 1040, line 52, or Form 1040A, line 27. If you are not required to file Form 1040 or 1040A, see the line 9 instructions on page 4.

- ☐ Yes. Go to line 10 on the back.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Circ. No. 12107X

Schedule H (Form 1040) 1997







**Part III Figure Your Credit**

10	If you checked (in Part II): Box 1, 2, 4, or 7 Box 3, 5, or 6 Box 8 or 9	Enter: \$5,000 \$7,500 \$3,750	10
Did you check Box 2, 4, 5, 6, or 9 in Part II?		Yes No	
If you checked:		Enter the amount from line 10 on line 12 and go to line 13.	
11	Box 8 in Part I, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. Box 2, 4, or 9 in Part I, enter your taxable disability income. Box 5 in Part I, add your taxable disability income to your spouse's taxable disability income. Enter the total. TIP: For more details on what to include on line 11, see the instructions.		11
12	If you completed line 11, enter the smaller of line 10 or line 11; all others, enter the amount from line 10		12
13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 1997: a. Nontaxable part of social security benefits, and b. Nontaxable part of federal retirement benefits treated as social security. See instructions. c. Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c.	13a 13b 13c	13
14	Enter the amount from Form 1040, line 33	14	
15	If you checked (in Part II): Box 1 or 2 Box 3, 4, 5, 6, or 7 Box 8 or 9	Enter: \$7,500 \$10,000 \$5,000	15
16	Subtract line 15 from line 14. If zero or less, enter -0-	16	
17	Enter one-half of line 16	17	
18	Add lines 13c and 17	18	
19	Subtract line 18 from line 12. If zero or less, stop; you cannot take the credit. Otherwise, go to line 20	19	
20	Multiply line 19 by 15% (.15). Enter the result here and on Form 1040, line 41. Caution: If you file Schedule C, C-EZ, D, E, or F (Form 1040), your credit may be limited. See the instructions for line 20 for the amount of credit you can claim	20	

**Instructions for Physician's Statement****Physician**

A person is permanently and totally disabled if both of the following apply:

1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition, and
2. A physician determines that the disability has lasted or can be expected to last continuously for at least a year or can lead to death.

**Physician**

**Taxpayer**  
If you retired after 1978, enter the date you retired in the space provided in Part II.

**SCHEDULE SE**  
**(Form 1040)**

See Instructions for Schedule SE (Form 1040).

Department of the Treasury

Internal Revenue Service (99)

Name of person with self-employment income (as shown on Form 1040)

Social security number of person with self-employment income

**Self-Employment Tax**

OMB No. 1545-0074

97

Attachment

Sequence No. 17

**Who Must File Schedule SE**

You must file Schedule SE if:

- You had net earnings from self-employment from other than church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more, OR
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order is not church employee income. See page SE-1.

**Notes:** Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE. See page SE-3.

**Exception:** If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361 and received IRS approval not to be taxed on those earnings, do not file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 47.

**May I Use Short Schedule SE or MUST I Use Long Schedule SE?**

**DID YOU RECEIVE WAGES OR TIPS IN 1997?**

Yes No

If Yes: Was the total of your wages and tips subject to social security or Medicare tax more than \$65,400?

Yes No

If Yes: Did you receive tips subject to social security or Medicare tax that you did not report to your employer?

Yes No

If Yes: Are you a minister, member of a religious order, or Christian Science practitioner who received IRS approval not to be taxed on earnings from these sources, but you owe self-employment tax on other earnings?

Yes No

If Yes: Are you using one of the optional methods to figure your net earnings (line page SE-3)?

Yes No

If Yes: Did you receive church employee income reported on Form W-2 of \$108.28 or more?

Yes No

**YOU MAY USE SHORT SCHEDULE SE BELOW**

**YOU MUST USE LONG SCHEDULE SE ON THE BACK**

**Section A—Short Schedule SE. Caution: Read above to see if you can use Short Schedule SE.**

1	Net (farm profit or loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a	1
2	Net profit (or loss) from Schedule C, line 31; Schedule C-EZ, line 3; and Schedule K-1 (Form 1065), line 15a (other than farming). Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report.	2
3	Combine lines 1 and 2	3
4	Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax.	4
5	Self-employment tax. If the amount on line 4 is: • \$65,400 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 47. • More than \$65,400, multiply line 4 by 2.9% (.029). Then, add \$8,109.60 to the result. Enter the total here and on Form 1040, line 47.	5
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 28.	6

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

Cat. No. 11358Z

Schedule SE (Form 1040) 1997

Schedule SE (Form 1040) 1997

Attachment Sequence No. 17

Page 2

Name of person with self-employment income (as shown on Form 1040) Social security number of person with self-employment income ▶

## Section B—Long Schedule SE

## Part I Self-Employment Tax

**Note:** If your only income subject to self-employment tax is church employee income, skip lines 1 through 4b. Enter -0- on line 4c and go to line 5d. Income from services you performed as a minister or a member of a religious order is not church employee income. See page SE-1.

**A** If you are a minister, member of a religious order or Christian Science practitioner, and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I. ☐

1	Net farm profit or (loss). See page SE-3.	1	
2	Net profit or (loss) from Schedule C, line 31, Schedule C-EZ, line 3, and Schedule K-1 (Form 1065), line 15a (other than farming). Ministers and members of religious orders. See page SE-1 for amounts to report on this line. See page SE-2 for other income to report. <b>Note:</b> Skip this line if you use the nonfarm optional method. See page SE-3.	2	
3	Combine lines 1 and 2.	3	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3.	4a	
4b	If you elected one or both of the optional methods, enter the total of lines 15 and 17 here.	4b	
4c	Combine lines 4a and 4b. If less than \$400, do not file this schedule; you do not owe self-employment tax. Exception: If less than \$400 and you had church employee income, enter -0- and continue ▶.	4c	
5a	Enter your church employee income from Form W-2. <b>Cautions:</b> See page SE-1 for definition of church employee income.	5a	
5b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-.	5b	
6	Net earnings from self-employment. Add lines 4c and 5b.	6	
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (Tier 1) tax for 1997.	7	65,400.00
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (Tier 1) compensation.	8a	
8b	Unreported tips subject to social security tax (from Form 4137, line 9).	8b	
9	Add lines 8a and 8b.	9	
10	Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11. ▶	10	
11	Multiply the smaller of line 9 or line 7 by 12.4% (.124).	11	
12	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 47.	12	
13	Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 28.	13	

## Part II Optional Methods To Figure Net Earnings (See page SE-3)

14	1,600.00
15	
16	
17	

**Farm Optional Method.** You may use this method only if:

- Your gross farm income was not more than \$2,400, or
- Your gross farm income was more than \$2,400 and your net farm profits were less than \$1,733.

**14** Maximum income for optional methods.

**15** Enter the smaller of: two-thirds (⅔) of gross farm income (not less than zero) or \$1,600. Also, include this amount on line 4b above.

**Nonfarm Optional Method.** You may use this method only if:

- Your net nonfarm profits were less than \$1,733 and also less than 72.189% of your gross nonfarm income, and
- You had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.

**Caution:** You may use this method no more than five times.

**16** Subtract line 15 from line 14.

**17** Enter the smaller of: two-thirds (⅔) of gross nonfarm income (not less than zero) or the amount on line 16. Also, include this amount on line 4b above.

From Schedule F, line 11, and Schedule K-1 (Form 1065), line 15a. From Schedule C, line 31, and Schedule C-EZ, line 3, and Schedule K-1 (Form 1065), line 15c. From Schedule F, line 3d, and Schedule K-1 (Form 1065), line 15a.

Form 2106

## Employee Business Expenses

▶ See separate instructions.

OMB No. 1545-0179

1997

Attachment Sequence No. 54

Department of the Treasury Internal Revenue Service (99)

Your name

Social security number

Occupation in which you incurred expenses

## Part III Employee Business Expenses and Reimbursements

## STEP 1 Enter Your Expenses

Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22 or line 29	1
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment. Business expenses not included on lines 1 through 3. Do not include meals and entertainment	3
4 Meals and entertainment expenses (see instructions)	4
5 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	5
6	6

**Note:** If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

## STEP 2 Enter Reimbursements Received From Your Employer for Expenses Listed in STEP 1

7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 13 of your Form W-2 (see instructions)	7
---	---

## STEP 3 Figure Expenses To Deduct on Schedule A (Form 1040)

8 Subtract line 7 from line 6	8
<b>Note:</b> If both columns of line 8 are zero, stop here. If Column A is less than zero, report the amount as income on Form 1040, line 7.	9
9 In Column A, enter the amount from line 8. In Column B, multiply the amount on line 8 by 50% (.50). If either column is zero or less, enter -0- in that column	10

**10** Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 28. (Free-basis state or local government officials, qualified performing artists, and individuals with disabilities. See the instructions for special rules on where to enter the total.)

For Paperwork Reduction Act Notice, see Instructions.

Cat. No. 1177004

Form 2106 (1997)

**Part III Vehicle Expenses** (See instructions to find out which sections to complete.)

Section A—General Information		(a) Vehicle 1	(b) Vehicle 2
11	Enter the date vehicle was placed in service	11	11
12	Total miles vehicle was driven during 1997	12	12
13	Business miles included on line 12	13	13
14	Percent of business use. Divide line 13 by line 12	14	14
15	Average daily round trip commuting distance	15	15
16	Commuting miles included on line 12	16	16
17	Other miles. Add lines 13 and 16 and subtract the total from line 12	17	17
18	Do you (or your spouse) have another vehicle available for personal purposes?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

19 If your employer provided you with a vehicle, is personal use during off-duty hours permitted? ☐ Yes ☐ No ☐ Not applicable

20 Do you have evidence to support your deduction? ☐ Yes ☐ No ☐ Not applicable

21 If "Yes," is the evidence written? ☐ Yes ☐ No ☐ Not applicable

**Section B—Standard Mileage Rate** (Use this section only if you own the vehicle.)

22 Multiply line 13 by 31¢ (1315). Enter the result here and on line 1. (Rural mail carriers. See instructions.)

Section C—Actual Expenses		(a) Vehicle 1	(b) Vehicle 2
23	Gasoline, oil, repairs, vehicle insurance, etc.	23	23
24a	Vehicle rentals	24a	24a
24b	Inclusion amount (see instructions)	24b	24b
24c	Subtract line 24b from line 24a	24c	24c
25	Value of employer provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)	25	25
26	Add lines 23, 24c, and 25	26	26
27	Multiply line 26 by the percentage on line 14	27	27
28	Depreciation. Enter amount from line 38 below	28	28
29	Add lines 27 and 28. Enter total here and on line 1.	29	29

**Section D—Depreciation of Vehicles** (Use this section only if you own the vehicle.)

Section D—Depreciation of Vehicles		(a) Vehicle 1	(b) Vehicle 2
30	Enter cost or other basis (see instructions)	30	30
31	Enter amount of section 179 deduction (see instructions)	31	31
32	Multiply line 30 by line 14 (see instructions if you elected the section 179 deduction)	32	32
33	Enter depreciation method and percentage (see instructions)	33	33
34	Multiply line 32 by the percentage on line 33 (see instructions)	34	34
35	Add lines 31 and 34	35	35
36	Enter the limit from the table in the line 36 instructions	36	36
37	Multiply line 35 by the percentage on line 14	37	37
38	Enter the smaller of line 35 or line 37. Also, enter this amount on line 28 above	38	38

**Form 2441 Child and Dependent Care Expenses**

OMB No. 1545-0048

1997

Attachment Sequence No. 21

Your social security number

▶ Attach to Form 1040.

▶ See separate instructions.

▶ See separate instructions.

▶ See separate instructions.

▶ See separate instructions.

▶ See separate instructions.

▶ See separate instructions.

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▶ See separate instructions.

▶ See separate instructions.

▶ See separate instructions.

▶ See separate instructions.

## Form 3800 General Business Credit

OMB No. 1545-0095

1997

Attachment  
Sequence No. 22

► Attach to your tax return.  
► See separate instructions.

Department of the Treasury  
Internal Revenue Service  
Name(s) shown on return

## Part I Tentative Credit

- 1a Current year investment credit (Form 3488, Part I) 1a
- 1b Current year work opportunity credit (Form 5884, Part I) 1b
- 1c Current year welfare-to-work credit (Form 8861, Part I) 1c
- 1d Current year credit for alcohol used as fuel (Form 6478) 1d
- 1e Current year credit for increasing research activities (Form 6765, Part I) 1e
- 1f Current year low-income housing credit (Form 8586, Part I) 1f
- 1g Current year enhanced oil recovery credit (Form 8830, Part I) 1g
- 1h Current year disabled access credit (Form 8826, Part I) 1h
- 1i Current year renewable electricity production credit (Form 8835, Part I) 1i
- 1j Current year Indian employment credit (Form 8845, Part I) 1j
- 1k Current year credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846, Part I) 1k
- 1l Current year orphan drug credit (Form 8820, Part I) 1l
- 1m Current year credit for contributions to selected community development corporations (Form 8847, Part I) 1m
- 1n Current year trans-Alaska pipeline liability fund credit (see instructions) 1n
- 2 Current year general business credit. Add lines 1a through 1n 2
- 3 Passive activity credits included on line 2 (see instructions) 3
- 4 Subtract line 3 from line 2 4
- 5 Passive activity credits allowed for 1997 (see instructions) 5
- 6 Carryforward of general business, WIN, or ESOP credit to 1997 (see instructions for the schedule to attach) 6
- 7 Carryback of general business credit to 1997 (see instructions) 7
- 8 Tentative general business credit. Add lines 4 through 7 8

## Part II General Business Credit Limitation Based on Amount of Tax

- 9 Regular tax before credits:
- Individuals. Enter amount from Form 1040, line 39.
  - Corporations. Enter amount from Form 1120, Schedule J, line 3 (for Form 1120-A, Part I, line 1).
  - Other filers. Enter regular tax before credits from your return.
- 10a Credit for child and dependent care expenses (Form 2441, line 9) 10a
- 10b Credit for the elderly or the disabled (Schedule R (Form 1040), line 20) 10b
- 10c Mortgage interest credit (Form 8396, line 11) 10c
- 10d Adoption credit (Form 8839, line 10) 10d
- 10e District of Columbia first-time homebuyer credit (Form 8859) 10e
- 10f Foreign tax credit (Form 1116, line 32, or Form 1118, Sch. B, line 12) 10f
- 10g Possessions tax credit (Form 5735) 10g
- 10h Credit for fuel from a nonconventional source 10h
- 10i Qualified electric vehicle credit (Form 8834, line 19) 10i
- 11 Add lines 10a through 10i 11
- 12 Net regular tax. Subtract line 10j from line 9 12
- 13 Alternative minimum tax:
- Individuals. Enter amount from Form 6251, line 28.
  - Corporations. Enter amount from Form 4626, line 15.
  - Estates and trusts. Enter amount from Form 1041, Schedule I, line 42.
- 14 Net income tax. Add lines 11 and 12 14
- 15 Tentative minimum tax (see instructions) 15
- 16 If line 11 is more than \$25,000, enter 25% (25) of the excess (see instructions) 16
- 17 Enter the greater of line 14 or line 15 17
- 18 Subtract line 16 from line 13. If zero or less, enter -0- 18
- 19 General business credit allowed for current year. Enter the smaller of line 8 or line 17 here and on Form 1040, line 44; Form 1120, Schedule J, line 4d; Form 1120-A, Part I, line 2a; Schedule G, line 2c; or the applicable line of your return. Individuals, estates, and trusts: See instructions for the credit for increasing research activities is claimed. C corporations: See instructions for Schedule A if any regular investment credit carryforward is claimed. See the instructions if the corporation has had a post-1986 "ownership change". 19

For Paperwork Reduction Act Notice, see back of form.

Cat. No. 12382F

Form 3800 (1997)

Page 2

## Part III Dependent Care Benefits

10 Enter the total amount of dependent care benefits you received for 1997. This amount should be shown in box 10 of your W-2 (form(s)). DO NOT include amounts that were reported to you as wages in box 1 of Form(s) W-2.

11 Enter the amount forfeited, if any. See the instructions.

12 Subtract line 11 from line 10.

13 Enter the total amount of qualified expenses incurred in 1997 for the care of the qualifying person(s).

14 Enter the smaller of line 12 or 13.

15 Enter YOUR earned income.

16 If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see the line 5 instructions); if married filing a separate return, see the instructions for the amount to enter; all others, enter the amount from line 15.

17 Enter the smallest of line 14, 15, or 16.

18 Excluded benefits. Enter here the smaller of the following:

- The amount from line 17, or
- \$5,000 (\$2,500 if married filing a separate return and you were required to enter your spouse's earned income on line 16).

19 Taxable benefits. Subtract line 18 from line 17. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, write "DCB".

To claim the child and dependent care credit, complete lines 20-24 below.

20 Enter \$2,400 (\$4,800 if two or more qualifying persons).

21 Enter the amount from line 18.

22 Subtract line 21 from line 20. If zero or less, STOP. You cannot take the credit. Exception: If you paid 1996 expenses in 1997, see the line 3 instructions.

23 Complete line 2 on the front of this form. DO NOT include in column (c) any excluded benefits shown on line 18 above. Then, add the amounts in column (c) and enter the total here.

24 Enter the smaller of line 22 or 23. Also, enter this amount on line 3 on the front of this form and complete lines 4-9.

6251

## Alternative Minimum Tax—Individuals

OMB No. 1545-0027

See separate instructions

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040 or Form 1040NR

Name(s) shown on Form 1040

Your social security number

## Part I Adjustments and Preferences

1	If you itemized deductions on Schedule A (Form 1040), go to line 2. Otherwise, enter your standard deduction from Form 1040, line 35, here and go to line 6	1
2	Medical and dental. Enter the smaller of Schedule A (Form 1040) line 4 or 2% of Form 1040 line 33	2
3	Taxes. Enter the amount from Schedule A (Form 1040), line 9	3
4	Certain interest on a home mortgage not used to buy, build, or improve your home	4
5	Miscellaneous itemized deductions. Enter the amount from Schedule A (Form 1040), line 26	5
6	Refund of taxes. Enter any tax refund from Form 1040, line 10 or line 21	6
7	Investment interest. Enter difference between regular tax and AMT deduction	7
8	Post-1986 depreciation. Enter difference between regular tax and AMT depreciation	8
9	Adjusted gain or loss. Enter difference between AMT and regular tax gain or loss	9
10	Incentive stock options. Enter excess of AMT income over regular tax income	10
11	Passive activities. Enter difference between AMT and regular tax income or loss	11
12	Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (Form 1041), line 9	12
13	Tax-exempt interest from private activity bonds issued after 8/7/86	13
14	Other. Enter the amount, if any, for each item below and enter the total on line 14	14
a	Charitable contributions	
b	Circulation expenditures	
c	Depreciation	
d	Depreciation (pre-1987)	
e	Insultant sales	
f	Intangible drilling costs	
g	Long-term contracts	
h	Loss limitations	
i	Mining costs	
j	Prior's adjustment	
k	Pollution control facilities	
l	Research and experimental	
m	Tax shelter term activities	
n	Related adjustments	
15	Total Adjustments and Preferences. Combine lines 1 through 14	15

## Part II Alternative Minimum Taxable Income

16	Enter the amount from Form 1040, line 38, if less than zero, enter as a loss	16
17	Net operating loss deduction. If any, from Form 1040, line 21. Enter as a positive amount	17
18	If Form 1040, line 33, is over \$121,200 (over \$60,600 if married filing separately), and you claimed deductions, enter the amount, if any, from line 9 of the worksheet for Schedule A (Form 1040), line 28	18
19	Combine lines 16 through 18	19
20	Alternative tax net operating loss deduction. See page 5 of the instructions	20
21	Alternative Minimum Taxable Income. Subtract line 20 from line 19. (If married filing separately and line 21 is more than \$185,000, see page 5 of the instructions)	21

## Part III Exemption Amount and Alternative Minimum Tax

22	Exemption Amount. (If this form is for a child under age 14, see page 8 of the instructions.)	22
If your filing status is ...		
Single or head of household	AND line 21 is not over ...	
Married filing jointly or qualifying widow(er)	Line 22 ...	
Married filing separately	Line 22 ...	
Line 21 is over the amount shown above for your filing status, see page 8 of the instructions.		
23	Subtract line 22 from line 21. If zero or less, enter -0-. Here and on lines 26 and 28	23
24	If you completed Schedule D (Form 1040), and had an amount on line 25 or line 27 (less required for the AMT, if necessary), go to Part IV of Form 8251 to figure line 24. All others: If line 23 is \$175,000 or less, multiply line 23 by 26% (.26) and subtract \$3,500 (\$1,750 if married filing separately) from the result. If line 23 is more than \$175,000, multiply line 23 by 26% (.26). Otherwise, multiply line 23 by 26% (.26) and subtract \$3,500 (\$1,750 if married filing separately) from the result	24
25	Alternative minimum tax foreign tax credit. See page 7 of the instructions	25
26	Tentative minimum tax. Subtract line 25 from line 24	26
27	Enter your tax from Form 1040, line 19 (includes any tax from Form 4872 and any foreign tax credit from Form 1040, line 43)	27
28	Alternative Minimum Tax. If this form is for a child under age 14, see page 7 of the instructions	28
29	Subtract line 27 from line 26. If zero or less, enter -0-. Enter here and on Form 1040, line 48	29

For Paperwork Reduction Act Notice, see separate instructions.

Car No. 13800G

Form 8251 (1997)

Page 2

## Schedule A—Additional General Business Credit Allowed By Internal Revenue Code Section 38(c)(2) (Before Repeal by the Revenue Reconciliation Act of 1990)—Only Applicable to C Corporations

19	Enter the portion of the credit shown on line 6 that is attributable to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990)	19
20	Tentative minimum tax (from line 14)	20
21	Multiply line 20 by 25% (.25)	21
22	Enter the amount from line 17	22
23	Enter the portion of the credit shown on line 8 that is NOT attributable to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990)	23
24	Subtract line 23 from line 22 (if zero or less, enter -0-)	24
25	Subtract line 24 from line 19 (if zero or less, enter -0-)	25
26	For purposes of this line only, refigure the amount on line 11, Form 4562, by using zero on line 6, Form 4562, and enter the result here	26
27	Multiply line 26 by 10% (.10)	27
28	Net income tax (from line 13)	28
29	General business credit (from line 18)	29
30	Subtract line 29 from line 28	30
31	Subtract line 27 from line 30	31
32	Enter the smallest of line 21, line 25, or line 31	32
33	Subtract line 32 from line 20	33
34	Enter the greater of line 15 or line 33	34
35	Subtract line 34 from line 28	35
36	Enter the smaller of line 11 or line 35. Enter this amount also on line 18 instead of the amount previously figured on that line. Write "Sec. 38(c)(2)" in the margin next to your entry on line 18.	36
37	If line 35 is greater than line 38, enter the excess here and see the instructions on how to claim the additional credit	37

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return preparer information are confidential, as required by Code Section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Reconciling about the law or the form . . . 12 hr., 55 min.  
Learning about the form . . . 1 hr.  
Preparing and sending the form to the IRS . . . 1 hr., 15 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

Form **8582**

## Passive Activity Loss Limitations

OMB No. 1545-1008

Page **97**

Attachment

Sequence No. **88**

Identifying number

Department of the Treasury

Internal Revenue Service (99)

▶ See separate instructions.

Form **8582**

Attachment

Sequence No. **88**

Identifying number

Page **2**

Form 6251 (1997)

**Part IV** Line 24 Computation Using Maximum Capital Gains Rates

29	Enter the amount from line 23	29	
30	Enter the amount from Schedule D (Form 1040), line 27 (as reduced for the AMT, if necessary)	30	
31	Enter the amount from Schedule D (Form 1040), line 25 (as reduced for the AMT, if necessary)	31	
32	Add lines 30 and 31	32	
33	Enter the amount from Schedule D (Form 1040), line 22 (as reduced for the AMT, if necessary)	33	
34	Enter the smaller of line 32 or line 33	34	
35	Subtract line 34 from line 29. If zero or less, enter -0-	35	
36	If line 35 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 35 by 26% (26). Otherwise, multiply line 35 by 28% (28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	36	
37	Enter the amount from Schedule D (Form 1040), line 36 (as reduced for the regular tax)	37	
38	Enter the smallest of line 29, line 30, or line 37	38	
39	Multiply line 38 by 10% (10)	39	
40	Enter the smaller of line 29 or line 30	40	
41	Enter the amount from line 38	41	
42	Subtract line 41 from line 40. If zero or less, enter -0-	42	
43	Multiply line 42 by 20% (20)	43	
44	Enter the amount from line 29	44	
45	Add lines 35, 38, and 42	45	
46	Subtract line 45 from line 44	46	
47	Multiply line 46 by 25% (25)	47	
48	Add lines 36, 39, 43, and 47	48	
49	If line 29 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 29 by 26% (26). Otherwise, multiply line 29 by 28% (28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	49	
50	Enter the smaller of line 48 or line 49 here and on line 24	50	

**Part I** 1997 Passive Activity Loss

**Caution:** See the instructions for Worksheets 1 and 2 on page 7 before completing Part I. Rental Real Estate Activities With Active Participation. For the definition of active participation see Active Participation in a Rental Real Estate Activity on page 3 of the instructions.

1a	Activities with net income (enter the amount from Worksheet 1, column (a))	1a	
1b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	
1c	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	
1d	Combine lines 1a, 1b, and 1c	1d	

**All Other Passive Activities**

2a	Activities with net income (enter the amount from Worksheet 2, column (a))	2a	
2b	Activities with net loss (enter the amount from Worksheet 2, column (b))	2b	
2c	Prior years unallowed losses (enter the amount from Worksheet 2, column (c))	2c	
2d	Combine lines 2a, 2b, and 2c	2d	

3 Combine lines 1d and 2d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Do not complete Form 8582. Take the losses to the form or schedule you normally report them on. If this line and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10.

**Part II** Special Allowance for Rental Real Estate With Active Participation

Note: Enter all numbers in Part II as positive amounts. See page 7 of the instructions for examples.

4	Enter the smaller of the loss on line 1d or the loss on line 3	4	
5	Enter \$150,000. If married filing separately, see page 7 of the instructions	5	
6	Enter modified adjusted gross income, but not less than zero (see page 7 of the instructions)	6	
7	Subtract line 6 from line 5	7	
8	Multiply line 7 by 50% (5). Do not enter more than \$25,000. If married filing separately, see page 9 of the instructions	8	
9	Enter the smaller of line 4 or line 8	9	

**Part III** Total Losses Allowed

10	Add the income, if any, on lines 1a and 2a and enter the total	10	
11	Total losses allowed from all passive activities for 1997. Add lines 9 and 10. See page 9 of the instructions to find out how to report the losses on your tax return.	11	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 63104F

Form **8582** (1997)

Page 3

Form 8582 (1997)

**Worksheet 6—Activities With Losses Reported on Two or More Different Forms or Schedules** (See page 8 of the instructions.)

Name of Activity	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
<b>Form or Schedule To Be Reported on:</b>					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
<b>Form or Schedule To Be Reported on:</b>					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
<b>Form or Schedule To Be Reported on:</b>					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
<b>Total</b>			1.00		

Page 2

Form 8582 (1997)

**Caution:** The worksheets are not required to be filed with your tax return and may be detached before filing Form 8582. Keep a copy of the worksheets for your records.

**Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c** (See page 6 of the instructions.)

Name of activity	Current year		Prior years		Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss	
Total. Enter on Form 8582, lines 1a, 1b, and 1c.						

**Worksheet 2—For Form 8582, Lines 2a, 2b, and 2c** (See page 7 of the instructions.)

Name of activity	Current year		Prior years (c) Unallowed loss (line 2c)	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)		(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 2a, 2b, and 2c.					

**Worksheet 3—Use this worksheet if an amount is shown on Form 8582, line 9** (See page 8 of the instructions.)

Name of activity	Form or schedule to be reported on	(a) Loss	(b) Ratio	(c) Special allowance	(d) Substantive reference	(e) from column (a)
<b>Total</b>			1.00			

**Worksheet 4—Allocation of Unallowed Losses** (See page 8 of the instructions.)

Name of activity	Form or schedule to be reported on	(a) Loss	(b) Ratio	(c) Unallowed loss
<b>Total</b>			1.00	

**Worksheet 5—Allowed Losses** (See page 8 of the instructions.)

Name of activity	Form or schedule to be reported on	(a) Loss	(b) Unallowed loss	(c) Allowed loss
<b>Total</b>				



**Form 8801** **Credit For Prior Year Minimum Tax—**  
**Individuals, Estates, and Trusts**

Part II Net Minimum Tax on Exclusion Items	
1	Combine lines 16 through 18 of your 1996 Form 6251. Estates and trusts. See instructions
2	Enter adjustments and preferences treated as exclusion items. See instructions
3	Minimum tax credit, net operating loss deduction. See instructions
4	Combine lines 1, 2, and 3. If zero or less, enter -0-. Here and on line 15 and go to Part II. If more than \$165,000 and you were married filing separately for 1996, see instructions
5	Enter \$45,000 (\$33,750 if single or head of household for 1996, \$22,500 if married filing separately for 1996). Estates and trusts, enter \$22,500
6	Enter \$150,000 (\$112,500 if single or head of household for 1996, \$75,000 if married filing separately for 1996). Estates and trusts, enter \$75,000
7	Subtract line 6 from line 4. If zero or less, enter -0-. Here and on line 8 and go to line 9
8	Subtract line 7 by 25% (.25)
9	Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 14, see instructions
10	Subtract line 9 from line 4. If zero or less, enter -0-. Here and on line 15, and go to Part II. Form 1040NR filers. See instructions
11	If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 1996), multiply line 10 by 25% (.25). Otherwise, multiply line 10 by 28% (.28), and subtract \$3,500 (\$1,750 if married filing separately for 1996) from the result. Caution: For a fiscal year taxpayer with a prior tax year that starts May 1, 1997, the amount on this line cannot exceed the amount figured under section 5504(g) (maximum rate of tax on net capital gain)
12	Minimum tax foreign tax credit on exclusion items. See instructions
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11
14	Enter the amount from your 1996 Form 6251, line 27, or Form 1041, Schedule I, line 40
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-
Part III Minimum Tax Credit and Carryforward to 1996	
16	Enter the amount from your 1996 Form 6251, line 28, or Form 1041, Schedule I, line 41
17	Enter the amount from line 15 above
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount
19	1996 minimum tax credit carryforward. Enter the amount from your 1996 Form 8801, line 28
20	Enter the total of your 1996 unallowed nonconventional source fuel credit and 1996 unallowed qualified electric vehicle credit. See instructions
21	Combine lines 16, 19, and 20. If zero or less, step here and see instructions
22	Enter your 1997 regular income tax liability minus allowable credits. See instructions
23	Enter the amount from your 1997 Form 6251, line 28, or 1997 Form 1041, Schedule I, line 38
24	Subtract line 23 from line 22. If zero or less, enter -0-
25	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on the appropriate line of your 1997 tax return. See instructions
26	Minimum tax credit carryforward to 1998. Subtract line 25 from line 21. See instructions

difference in taxable income over time (e.g., depreciation). Exclusion items, on the other hand, do cause a permanent difference (e.g., the standard deduction). The minimum tax credit is allowed only on the AMT attributable to deferral items.

- An AMT liability in 1998 and adjustments and preferences (other than exclusion items) in 1998.
- A minimum tax credit carryforward from 1998 to 1997, or
- A nonconventional source fuel credit or a qualified electric vehicle credit not allowed for 1998 (see the instructions for line 20).

File Form 8801 only if line 21 is more than zero.

## Specific Instructions

The AMT is attributable to two types of adjustments and preferences—deferral items and exclusion items. Deferral items generally do not cause a permanent

## Who Should File

Form 8801 should be completed by individuals, estates, and trusts that had:

## Purpose of Form

Form 8801 is used by individuals, estates, and trusts to figure the minimum tax credit, if any, for alternative minimum tax (AMT) incurred in prior tax years after 1986. The form is also used to figure any minimum tax credit carryforward.

**Section references are to the Internal Revenue Code.**

**Exclusion items.** Exclusion items, on the other hand, do cause a permanent difference (e.g., the standard deduction). The minimum tax credit is allowed only on the AMT attributable to deferral items.

**Line 1, Estates and trusts.** Skip lines 1 through 3 of Form 8801. Complete Parts I and II of another 1998 Form 1041.

**Schedule I.** For Part I of Schedule I, take into account only exclusion items (the amounts included on lines 4a through 4d, 4p, and 4q of Schedule I) and any other adjustments related to exclusion items included on line 4q of Schedule I. On line 7 of Schedule I, use the minimum tax credit or Schedule I, net operating loss deduction (NOLDED).

9801

Instructions for Form 8801

Department of the Treasury, Internal Revenue Service

**8615** Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,300 **97**  
 ▶ Attach ONLY to the child's Form 1040, Form 1040A, or Form 1040NR.

<p><b>A</b> Parent's name (first, initial, and last) <b>Caution:</b> See instructions on back before completing.</p>	<p><b>B</b> Parent's social security number</p>	<p><b>C</b> Parent's filing status (check one):  <input type="checkbox"/> Single    <input type="checkbox"/> Married filing jointly    <input type="checkbox"/> Head of household    <input type="checkbox"/> Qualifying widow(er)</p>
<p><b>Part I Child's Net Investment Income</b></p>		
<p>1 Enter the child's investment income, such as taxable interest and dividends. See instructions. If this amount is \$1,300 or less, <b>stop</b>; do not file this form.</p>		
<p>2 If the child did not itemize deductions on Schedule A (Form 1040) or Form 1040NR, enter \$1,300. If the child did itemize deductions, see instructions.</p>		
<p>3 Subtract line 2 from line 1. If the result is zero or less, <b>stop</b>; do not complete the rest of this form but do attach it to the child's return.</p>		
<p>4 Enter the child's <b>taxable</b> income from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37.</p>		
<p>5 Enter the <b>smaller</b> of line 3 or line 4.</p>		
<p><b>Part II Tentative Tax Based on the Tax Rate of the Parent Listed on Line A</b></p>		
<p>6 Enter the parent's <b>taxable</b> income from Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 6; TeleFile Tax Record, line J; Form 1040NR, line 37; or Form 1040NR-EZ, line 13. If the parent transferred property to a trust, see instructions.</p>		
<p>7 Enter the total net investment income, if any, from Forms 8815, line 5, of <b>all other</b> children of the parent identified above. Do not include the amount from line 5 above.</p>		
<p>8 Add lines 5, 6, and 7.</p>		
<p>9 Enter the tax on line 8 based on the parent's filing status. See instructions. If Schedule D (Form 1040) is used to figure the tax, check here. <input type="checkbox"/></p>		
<p>10 Enter the parent's tax from Form 1040, line 39; Form 1040A, line 23; Form 1040EZ, line 10; TeleFile Tax Record, line J; Form 1040NR, line 38; or Form 1040NR-EZ, line 14. If Schedule D (Form 1040) was used to figure the tax, check here. <input type="checkbox"/></p>		
<p>11 Subtract line 10 from line 9 and enter the result. If line 7 is blank, enter on line 13 the amount from line 11 and go to <b>Part III</b>.</p>		
<p>12a Add lines 3 and 7. <span style="float: right;">12a</span></p>		
<p>b Divide line 5 by line 12a. Enter the result as a decimal (rounded to three places).</p>		
<p>13 Multiply line 11 by line 12b. <span style="float: right;">12b</span></p>		
<p><b>Part III Child's Tax—If lines 4 and 5 above are the same, enter -Q on line 15 and go to line 16.</b></p>		
<p>14 Subtract line 5 from line 4. <span style="float: right;">14</span></p>		
<p>15 Enter the tax on line 14 based on the child's filing status. See instructions. If Schedule D (Form 1040) is used to figure the tax, check here. <input type="checkbox"/></p>		
<p>16 Add lines 13 and 15.</p>		
<p>17 Enter the tax on line 4 based on the child's filing status. See instructions. If Schedule D (Form 1040) is used to figure the tax, check here. <input type="checkbox"/></p>		

10	Enter the larger of the 16 or line 17 here and on Form 1040, line 23, or Form 1040NR, line 38	18	
			<p><b>General Instructions</b></p> <p><b>Section references are to the Internal Revenue Code.</b></p> <p><b>Purpose of form.</b> For children under age 14 investment income over \$1,300 is taxed at the parent's rate if the parent's rate is higher than the child's rate. If the child's investment income is more than \$1,300, use this form to figure the child's tax.</p> <p><b>Investment income.</b> As used on this form, "investment income" includes all taxable income other than earned income as defined on page 2. It includes taxable interest, dividends, capital gains, net rents, royalties, etc.; it also includes pension and annuity income and income (other than earned income) received as the beneficiary of a trust.</p> <p><b>Who must file.</b> Generally, Form 8815 must be filed for any child who was under age 14 on January 1, 1998, had more than \$1,300 of investment income, and is required to file a tax return. But if neither the parent was alive on December 31, 1997, or did not use Form 8815. Instead, figure the child's tax in the normal manner.</p> <p><b>For Parent's Reduction Act (Mollo), see back of form.</b></p>
			<p><b>Notes.</b> The parent may be able to elect to report the child's interest and dividends on his or her return. If the parent makes this election, the child will not have to file a return of Form 8815. For more details, see Form 8814, Parents' Election To Report Child's Interest and Dividends.</p> <p><b>Additional information.</b> For more details, see Pub. 928, Tax Rules for Children and Dependents.</p> <p><b>Incomplete information for parents.</b> If the parent's taxable income or filing status or the net investment income of the parent or other children is not known by the due</p>
			<p>Form 8815 (1997)</p>



**8814**

# **Parents' Election To Report Child's Interest and Dividends**

▶ See instructions below and on back.

▶ Attach to parents' Form 1040 or Form 1040NR.

OMB No 1545-1128

97

Attachment  
Sequence No 40

Your social security number

A Child's name (first, initial, and last)

B Child's social security number

C If more than one Form 8814 is attached, check here.

## **Step 1 Figure amount of child's interest and dividend income to report on your return**

1a Enter your child's **taxable** interest income. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-DIV, see the instructions.

b Enter your child's **tax-exempt** interest income. **DO NOT** include this amount on line 1a.

2a Enter your child's gross dividends, including any Alaska Permanent Fund dividends. If none, enter -0- on line 2c and go to line 3. If your child received any capital gain distributions or dividends as a nominee, see the instructions.

b Enter your child's nontaxable distributions that are included on line 2a. These should be shown in box 1d of Form 1099-DIV.

c Subtract line 2b from line 2a.

3 Add lines 1a and 2c. If the total is \$1,300 or less, skip lines 4 and 5 and go to line 6. If the total is \$6,500 or more, do not file this form. Your child must file his or her own return to report the income.

4 Base amount

5 Subtract line 4 from line 3. If you checked the box on line C above or if line 2a includes any capital gain distributions, see the instructions. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. Go to line 6 below.

## **Step 2 Figure your tax on the first \$1,300 of child's interest and dividend income**

6 Amount not taxed

7 Subtract line 6 from line 3. If the result is zero or less, enter -0-.

8 Tax. Is the amount on line 7 less than \$650?

No. Enter \$97.50 (\$98 if you round) here and see the Note below.

Yes. Multiply line 7 by 15% (.15). Enter the result here and see the Note below.

**Note:** If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 8 in the tax you enter on Form 1040, line 38, or Form 1040NR, line 38. Be sure to check box a on Form 1040, line 39, or Form 1040NR, line 39.

## **General Instructions**

### **A Change To Note**

If your child received any capital gain distributions, the Federal income tax on his or her income may be less than the amount shown on the child's Form 1099-DIV. This is because of the new lower capital gains tax rates. If you make the election, part or all of any capital gain distributions included on line 5 of Form 8814 must be reported on your Schedule D (Form 1040) even if you are not otherwise required to file the schedule. See Pub. 829, Tax Rules for Children and Dependents, for details.

**Purpose of Form.** Use this form if you elect to report your child's income on your return. If you do, your child will not have to file a return. You can make this election if your child meets all of the following conditions:

- Was under age 14 on January 1, 1998.
- Is required to file a 1997 return.
- Had income only from interest and dividends, including Alaska Permanent Fund dividends.
- Had gross income for 1997 that was less than \$6,500.
- Had no estimated tax payments for 1997 (including any overpayment of tax from his or her 1996 return applied to 1997 estimated tax).

• Had no Federal income tax withheld from his or her income.

You must also qualify as explained on page 2 of these instructions.

**How To Make the Election.** To make the election, complete and attach Form 8814 to your tax return and file your return by the due date (including extensions). A separate Form 8814 must be filed for each child whose income you choose to report. **TIP:** The Federal income tax on your child's income may be less if you file a tax return for the child instead of making this election. This is because you cannot take certain deductions that your child would be entitled to on his or her own return. For details, see **Deductions You May Not** Take on page 2.

For Paperwork Reduction Act Notice, see back of form.

Cat No 10190J

Form 8814 (1997)



## Section 6

## Index

References in the index are either to table or page numbers. Table references appear in the form "X.X" (for example 1.1, 3.2, etc.) or a capital letter (for example A, B, etc.), and page numbers are preceded by the letters pg.

### A

#### **Additional standard deduction**

(See also basic and standard deductions)

Classified by:

Marital status .....	1.3
Size of adjusted gross income .....	1.4
Time Series, 1993-1997 .....	A

#### **Additional taxes**

Definition .....	pg 91
Time Series, 1993-1997 .....	A

#### **Adjusted gross income less deductions**

Time Series, 1993-1997 .....	A
------------------------------	---

#### **Adjusted gross income less deficit**

Classified by:

Accumulated size of adjusted gross

Income .....	1.1
Marital Status .....	1.2, 1.3
Size of adjusted gross income ..	1.1, 1.2, 1.4
Type and number of exemptions ...	2.3, 2.4
1979 income concept .....	B
Definition .....	pg 91
Reported on:	.
Returns with earned income credit .....	2.5
Returns with modified taxable income .	3.1
Classified by marginal tax rate .....	3.4
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2
Returns with total income tax .....	3.2
Time Series, 1993-1997 .....	A

#### **Adjustments**

(See Statutory Adjustments)

#### **Adoption credit**

Change in law .....	pg 10
Classified by:	
Size of adjusted gross income .....	3.3

**Advance earned income credit**

Time Series, 1993-1997 ..... A

**Advance earned income credit payments**

Definition ..... pg 92

**Alimony paid**

Classified by:

Size of adjusted gross income ..... 1.4

Definition ..... pg 92

Time Series, 1993-1997 ..... A

**Alimony received**

Classified by:

Marital Status ..... 1.3

Size of adjusted gross income ..... 1.4

Definition ..... pg 93

Reported on:

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

Time Series, 1993-1997 ..... A

**All other taxes**

Classified by:

Size of adjusted gross income ..... 3.3

Definition ..... pg 93

**Alternative minimum tax**

Classified by:

Marital Status ..... 1.3

Size of adjusted gross income ..... 3.3

Definition ..... pg 93

Reported on:

Returns with modified taxable income . 3.1

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

Time Series, 1993-1997 ..... A

**Alternative minimum taxable income**

(See Alternative minimum tax)

**B****Basic standard deduction**

(See also Additional and standard deductions)

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

Time Series, 1993-1997 ..... A

**Business or profession net income or loss**

Classified by:

Marital Status ..... 1.3

Size of adjusted gross income ..... 1.4

1979 income concept ..... B

Definition ..... pg 93

Reported on:

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

Time series, 1993-1997 ..... A

**C****Capital assets**

(See sales of capital assets, net gain less loss)

**Capital gain distributions reported on Form 1040**

Change in law.....pg 10

Classified by:

Size of adjusted gross income ..... 1.4

Definition ..... pg 94

Time series, 1993-1997 ..... A

**Capital gains and losses**

(See sales of capital assets, net gain less loss)

**Cash contribution deduction**

(See Contributions Deduction)

**Casualty or theft loss deduction**

Classified by marital status ..... 1.3

Definition ..... pg 94

Reported on:

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

**Child care credit**

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 3.3

Definition ..... pg 94

Reported on:

Returns with itemized deductions	
Classified by marital status .....	2.2
Time series, 1993-1997 .....	A
<b>Children at home exemption</b>	
(See Exemptions)	
<b>Children away from home exemption</b>	
(See Exemptions)	
<b>Coefficient of Variation</b>	
All returns .....	1.4CV
<b>Contributions deduction</b>	
Carryover from prior years .....	2.1
Classified by marital status .....	1.3
Definition .....	pg 94
Reported on:	
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2
Type of contribution .....	2.1
<b>Credit for elderly or disabled</b>	
Classified by:	
Marital status .....	1.3
Size of adjusted gross income .....	3.3
Definition .....	pg 95
Reported on:	
Returns with itemized deductions	
Classified by marital status .....	2.2
Time series, 1993-1997 .....	A
<b>Credit for Federal tax on gasoline and special fuels</b>	
Classified by:	
Size of adjusted gross income .....	3.3
Definition .....	pg 95
<b>Credit from regulated investment companies</b>	
Classified by:	
Size of adjusted gross income .....	3.3
Definition .....	pg 95
<b>Credit to 1998 estimated tax</b>	
(See also Overpayment refunded)	
Definition .....	pg 95

## D

### Deductible points

(See also Interest paid deduction)

Reported on returns with itemized	
Deductions .....	2.1

### Deductions of self-employment tax

Classified by:	
Marital status .....	1.3
Size of adjusted gross income .....	1.4
Definition .....	pg 96
Reported on:	
Returns with itemized deductions	
Classified by marital status .....	2.2
Time series, 1993-1997 .....	A

### Dependant Exemptions

(See Exemptions)

### Description of the sample

Data capture and cleaning .....	pg 20
Domain of study .....	pg 19
Method of estimation .....	pg 21
Sample design and selection .....	pg 20
Sampling variability and confidence	
Intervals .....	pg 21
Table presentation .....	pg 21

### Dividends

Classified by:	
Marital status .....	1.3
Size of adjusted gross income .....	1.4
1979 income concept .....	B
Definition .....	pg 96
Reported on:	
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2
Time series, 1993-1997 .....	A

## E

### Earned income credit

Change in law .....	pg 10
Definition .....	pg 96

Income items and credits .....	2.5
Refundable portion:	
Classified by size of adjusted gross	
Income .....	2.5, 3.3
Time series, 1993-1997 .....	A
Total:	
Reported on:	
Returns with earned income credit ...	2.5
Used to offset income tax before credits:	
Classified by:	
Marital status .....	1.3
Size of adjusted gross income ...	2.5, 3.3
Reported on:	
Returns with itemized deductions	
Classified by marital status .....	2.2
Used to offset other taxes .....	2.5, 3.3

### Electronically filed returns

Time series, 1993-1997 .....	A
------------------------------	---

### Employee business expenses

(See Unreimbursed employee business expenses)

### Empowerment zone employment credit

Classified by:	
Marital status .....	1.3
Size of adjusted gross income .....	3.3
Reported on:	
Returns with itemized deductions	
classified by marital status .....	2.2

### Estate or trust net income or loss

Classified by:	
Marital status .....	1.3
Size of adjusted gross income .....	1.4
1979 income concept .....	B
Definition .....	pg 96
Reported on:	
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2

### Estimated tax payments

Classified by:	
Marital status .....	1.3
Size of adjusted gross income .....	3.3
Definition .....	pg 96

### Reported on:

Returns with itemized deductions	
Classified by marital status .....	2.2
Time series, 1993-1997 .....	A

### Excess social security taxes withheld

Classified by:	
Size of adjusted gross income .....	3.3
Definition .....	pg 97
Time series, 1993-1997 .....	A

### Exemption Amount

Change in law .....	pg 10
Classified by size of adjusted gross income	
and marital status .....	1.2
Time series, 1993-1997 .....	A

### Exemptions

Classified by:	
Marital status .....	2.4
Size of adjusted gross income .....	1.4
Type of exemption .....	2.3
Definition .....	pg 97
Reported on:	
Returns with itemized deductions .....	2.1
Time series, 1993-1997 .....	A

## F

### Farm net income or loss

Classified by:	
Marital status .....	1.3
Size of adjusted gross income .....	1.4
Definition .....	pg 98
Reported on:	
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2
Time series, 1993-1997 .....	A

### Farm rental net income or loss

Classified by:	
Marital status .....	1.3
Size of adjusted gross income .....	1.4
Definition .....	pg 98
Reported on:	
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2

**Filing requirements**

- For children and other dependents ..... pg 9
- For most people ..... pg 8
- Description ..... pg 8

**Filing status**

(See Marital filing status)

**Foreign-earned income exclusion**

- Classified by:
  - Size of adjusted gross income ..... 1.4
- Definition ..... pg 98
- Reported on returns with itemized
  - Deductions ..... 2.1
- Time series, 1993-1997 ..... A

**Foreign housing adjustment**

- Classified by:
  - Size of adjusted gross income ..... 1.4
- Definition ..... pg 98
- Time series, 1993-1997 ..... A

**Foreign tax credit**

- Classified by:
  - Marital status ..... 1.3
  - Size of adjusted gross income ..... 3.3
- Definition ..... pg 98
- Reported on:
  - Returns with itemized deductions
    - Classified by marital status ..... 2.2
- Time series, 1993-1997 ..... A

**Forfeited interest penalty**

- Classified by:
  - Size of adjusted gross income ..... 1.4
- Time series, 1993-1997 ..... A

**Form 1040 returns**

- Description ..... pg 99
- Time series, 1993-1997 ..... A

**Form 1040A returns**

- Description ..... pg 99
- Time series, 1993-1997 ..... A

**Form 1040EZ returns**

- Description ..... pg 99
- Time series, 1993-1997 ..... A

**Form 1040PC returns**

- Description ..... pg 99
- Time series, 1993-1997 ..... A

**Forms and instructions**

- Form 1040 ..... pg 118
- Schedules A & B ..... pg 123
- Schedule C ..... pg 124
- Schedule C-EZ ..... pg 125
- Schedule D ..... pg 126
- Schedule E ..... pg 127
- Schedule EIC ..... pg 128
- Schedule F ..... pg 128
- Schedule H ..... pg 129
- Schedule R ..... pg 130
- Schedule SE ..... pg 131
- Form 1040A ..... pg 119
- Form 11040EZ ..... pg 122
- Form 2106 ..... pg 132
- Form 2441 ..... pg 133
- Form 3800 ..... pg 134
- Form 6251 ..... pg 135
- Form 8582 ..... pg 136
- Form 8615 ..... pg 138
- Form 8801 ..... pg 138
- Form 8814 ..... pg 139

**G****Gambling earnings**

- Classified by:
  - Size of adjusted gross income ..... 1.4
- Definition ..... pg 99

**Gambling loss deduction**

- Definition ..... pg 99
- Returns with itemized deductions ..... 2.1

**General business credit**

- Classified by:
  - Marital status ..... 1.3
  - Size of adjusted gross income ..... 3.3
- Definition ..... pg 99

Reported on returns with itemized  
deductions classified by marital status . 2.2  
Time series, 1993-1997 ..... A

## H

### Heads of household, returns of

(See also Marital filing status)

Classified by:  
Each rate at which tax was computed .. 3.6  
Marginal tax rate ..... 3.4  
Sources of income ..... 1.3  
Size of adjusted gross income ..... 1.2  
Type of exemption ..... 2.4  
Reported on returns with itemized deductions  
classified by marital status ..... 2.2  
Time series, 1993-1997 ..... A

### Home mortgage interest deduction

(See also Interest paid deduction)

Reported on returns with itemized  
Deductions ..... 2.1

### Household employment tax

Classified by:  
Size of adjusted gross income ..... 3.3

## I

### Income subject to tax

(See Modified taxable income)

### Income tax after credits

As a percentage of adjusted gross income  
and modified taxable income ..... 3.4

Classified by:  
Accumulated size of adjusted gross  
income ..... 1.1  
Marginal tax rate ..... 3.4  
Marital status ..... 1.2, 1.3  
Size of adjusted gross income ..... 1.2, 3.3  
Definition ..... pg100  
Reported on:  
Returns with modified taxable income . 3.1  
Returns with itemized deductions ..... 2.1  
Classified by marital status ..... 2.2  
Time series, 1993-1997 ..... A

### Income tax before credits

Classified by:  
Size of adjusted gross income ..... 1.4  
Definition ..... pg100  
Reported on:  
Returns with modified taxable income . 3.1  
Returns with itemized deductions ..... 2.1  
Time series, 1993-1997 ..... A

### Income tax less credits

Time series, 1993-1997 ..... A

### Income tax withheld

Classified by:  
Marital status ..... 1.3  
Size of adjusted gross income ..... 3.3  
Definition ..... pg 100  
Reported on:  
Returns with itemized deductions  
Classified by marital status ..... 2.2  
Time series, 1993-1997 ..... A

### Individual retirement arrangement (IRA)

#### deductible payments, adjustment

(See also Primary and secondary IRA payments)

Classified by:  
Marital status ..... 1.3  
Size of adjusted gross income ..... 1.4  
Definition ..... pg 100  
Reported on:  
Returns with itemized deductions  
classified by marital status ..... 2.2  
Time series, 1993-1997 ..... A

### Individual retirement arrangement (IRA)

#### taxable distributions

Change in law ..... pg 10  
Classified by:  
Marital status ..... 1.3  
Size of adjusted gross income ..... 1.4  
Definition ..... pg 101  
Reported on:  
Returns with itemized deductions ..... 2.1  
Classified by marital status ..... 2.2  
Time series, 1993-1997 ..... A



**Interest paid deduction**

- Classified by marital status ..... 1.3
- Definition ..... pg 101
- Reported on:
  - Returns with itemized deductions ..... 2.1
  - Classified by marital status ..... 2.2
- Type of interest paid deduction ..... 2.1

**Interest received**

(See Taxable interest received)

**Interest, tax-exempt**

(See Tax-exempt interest)

**Investment interest expense deduction**

(See Interest paid deduction)

**Itemized deductions**

(See Total itemized deductions and also specific type)

- Change in Law ..... pg 10

**Itemized deduction limitation**

- Classified by:
  - Marital status ..... 2.2
- Reported on:
  - Returns with itemized deductions ..... 2.1

**J****Joint returns of married persons**

(See also Marital filing status)

- Classified by:
  - Each rate at which tax was computed .. 3.6
  - Marginal tax rate ..... 3.4
  - Size of adjusted gross income ..... 1.2
  - Sources of income ..... 1.3
  - Type of exemption ..... 2.4
- Reported on:
  - Returns with itemized deductions
    - Classified by marital status ..... 2.2
  - Returns with total income tax ..... 3.2

**K****Keogh retirement plan**

(See Payments to a Keogh plan)

- Time series, 1993-1997 ..... A

**L****Long-term capital gain or loss**

(See also Sales of capital assets, net gain or loss)

- Classified by:
  - Size of adjusted gross income ..... 1.4

**Long-term gain or loss from other forms**

(See also Sales of capital assets, net gain or loss)

- Classified by:
  - Size of adjusted gross income ..... 1.4

**Long-term loss carryover**

(See also Sales of capital assets, net gain or loss)

- Classified by:
  - Size of adjusted gross income ..... 1.4

**M****Marginal tax rates**

(See also Tax generated)

- Definition .....pg 102
- Reported on returns with modified taxable income ..... 3.4, 3.6

**Marital filing status**

- Classified by:
  - Each rate at which tax was computed .. 3.6
  - Marginal tax rate ..... 3.4
  - Size of adjusted gross income ..... 1.2
  - Sources of income ..... 1.3
- Definition ..... pg 102
- Reported on returns with itemized

Deductions .....	2.2
Type of exemption .....	2.4

**Medical and dental expenses deduction**

Classified by marital status .....	1.3
Definition .....	pg 102
Limitation .....	2.1
Reported on:	
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2

**Method of estimation**

Description .....	pg 21
-------------------	-------

**Minimum tax credit**

Classified by:	
Marital status .....	1.3
Size of adjusted gross income .....	3.3
Definition .....	pg 102
Reported on returns with itemized	
Deductions .....	2.2
Time series, 1993-1997 .....	A

**Miscellaneous itemized deductions**

Classified by marital status .....	1.3
Definition .....	pg 102
Reported on:	
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2

**Miscellaneous medical expenses**

(See Medical and dental expenses deduction)

**Miscellaneous deductions other than gambling**

Definition .....	pg 103
Returns with itemized deductions .....	2.1

**Modified taxable income**

Classified by:	
Marginal tax rate .....	3.4
Size of adjusted gross income .....	3.1, 3.5
Tax generated at each rate .....	3.6
Tax generated at specific rate .....	3.5
Definition .....	pg 103

**Moving expenses adjustment**

Classified by:	
Marital status .....	1.3
Size of adjusted gross income .....	1.4
Definition .....	pg 103
Reported on:	
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2

**N****Net capital gain in AGI less loss**

Definition .....	pg 103
Time series, 1993-1997 .....	A

**Net operating loss**

Classified by size of adjusted gross	
Income .....	1.4
Definition .....	pg 103
Time series, 1993-1997 .....	A

**Nonconventional source fuel credit**

Classified by:	
Marital status .....	1.3
Size of adjusted gross income .....	3.3
Definition .....	pg 103

**Nondeductible passive losses**

(See also Rent and royalty net income or loss)

Classified by 1979 income concept .....	B
Definition .....	pg 104

**Nontaxable returns**

(See also Taxable returns)

Classified by size of AGI ....	1.2, 1.4, 2.3, 3.3
Reported on:	
Returns with itemized deductions .....	2.1

**Number of exemptions**

Classified by:	
Size of adjusted gross income .....	1.4
Type of exemption and size of	
Adjusted gross income .....	2.3
Type of exemption and marital status ..	2.4
Reported on:	
Returns with itemized deductions .....	2.1
Time series, 1993-1997 .....	A

## O

### Other adjustments

(See also Statutory adjustments)

Classified by:

Size of adjusted gross income ..... 1.4

Time series, 1993-1997 ..... A

### Other contributions

(See Contributions deduction)

### Other dependents

(See Exemptions)

### Other income or loss

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

Definition ..... pg 104

Reported on:

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

Time series, 1993-1997 ..... A

### Other payments

Definition .....pg 104

Time series, 1993-1997 ..... A

### Other tax credits

Classified by:

Size of adjusted gross income ..... 3.3

Definition ..... pg 104

### Other taxes deduction

(See also Taxes paid deduction)

Definition .....pg 104

Reported on returns with itemized

Deductions ..... 2.1

### Other than cash contributions deduction

(See Contributions deduction)

### Overpayment

(See also Credit to 1998 estimated tax)

Credited to 1998 estimated tax:

Classified by:

Size of adjusted gross income ..... 3.3

Definition ..... pg 104

Refunded:

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 3.3

Returns with itemized deductions

classified by marital status ..... 2.2

Time series, 1993-1997 ..... A

Total ..... 3.3

## P

### Parent exemptions

(See Exemptions)

### Parents' election to report child's interest and dividends

Definition ..... pg 104

Reported on returns with modified

Taxable income ..... 3.4,3.5,3.6

Classified by:

Marital status ..... 3.4, 3.6

Size of adjusted gross income ..... 3.5

### Partnership and S Corporation net income or loss

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

1979 income concept ..... B

Definition ..... pg 105

Reported on:

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

### Payment with request for extension of filing time

Classified by:

Size of adjusted gross income ..... 3.3

Definition ..... pg 105

Time series, 1993-1997 ..... A

### Payments to a Keogh plan

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

Definition ..... pg 105	<b>Prescription medicine and drug expenses</b> (See Medical and dental expenses deduction)
Reported on:	
Returns with itemized deductions	
Classified by marital status ..... 2.2	<b>Primary IRA Payments</b> (See also Individual retirement arrangement deductible payments, adjustment)
Time series, 1993-1997 ..... A	Classified by:
<b>Penalty tax on qualified retirement plans</b>	Marital status ..... 1.3
Classified by:	Size of adjusted gross income ..... 1.4
Size of adjusted gross income ..... 3.3	Reported on:
Definition ..... pg 105	Returns with itemized deductions
Time series, 1993-1997 ..... A	Classified by marital status ..... 2.2
<b>Pensions and annuities</b>	Time series, 1993-1997 ..... A
Classified by:	
Marital status ..... 1.3	
Size of adjusted gross income ..... 1.4	
1979 income concept ..... B	
Definition ..... pg 106	
Reported on:	
Returns with itemized deductions ..... 2.1	
Classified by marital status ..... 2.2	
Time series, 1993-1997 ..... A	
<b>Personal exemption</b> (See Exemptions)	
<b>Personal interest deductions</b> (See Interest paid deduction)	
<b>Personal interest paid</b> (See also Interest paid deduction)	
<b>Personal property taxes deduction</b> (See also Taxes paid deduction)	
Definition ..... pg 106	
Reported on returns with itemized	
Deductions ..... 2.1	
<b>Population and sample</b>	
Reported on Forms 1040, 1040A, and	
1040EZ ..... C	
<b>Predetermined estimated tax penalty</b>	
Classified by:	
Size of adjusted gross income ..... 3.3	
Definition ..... pg 106	
Time series, 1993-1997 ..... A	
	<b>Real estate taxes</b> (See also Taxes paid deduction)
	Definition ..... pg 106
	Reported on returns with itemized
	Deductions ..... 2.1
	<b>Recapture taxes</b> Time series, 1993-1997 ..... A
	<b>Refund</b> (See also Overpayment refunded)
	Definition ..... pg 107
	<b>Refund credited to next year</b> (See also Credit to 1997 estimated tax)
	Time series, 1993-1997 ..... A
	<b>Regular tax computation</b>
	Classified by:
	Size of adjusted gross income ..... 3.1
	Definition ..... pg 107
	<b>Rent and royalty net income or loss</b>
	Classified by:
	Marital status ..... 1.3
	Size of adjusted gross income ..... 1.4
	Definition ..... pg 107
	Reported on:
	Returns with itemized deductions ..... 2.1
	Classified by marital status ..... 2.2

## R

**Rent net income or loss**

Classified by:

Size of adjusted gross income ..... 1.4

Definition ..... pg 107

**Requirements for filing**

Description ..... pg 8

**Retrospective income concept**

Classified by size of adjusted gross

Income and 1979 concept ..... B

Description ..... pg 11

**Royalty net income or loss**

Classified by:

Size of adjusted gross income ..... 1.4

Definition ..... pg 107

**S****S corporation**

(See partnership and S Corporation net income or loss)

**Salaries and wages**

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

1979 income concept ..... B

Definition ..... pg 107

Reported on:

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

Time series, 1993-1997 ..... A

**Sales of capital assets, net gain or loss**

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

1979 income concept ..... B

Definition ..... pg 108

Reported on:

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

**Sales of capital assets reported on Schedule D**

Classified by:

Size of adjusted gross income ..... 1.4

**Sales of property other than capital assets, net gain or loss**

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

Definition ..... pg 108

Reported on:

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

Time series, 1993-1997 ..... A

**Schedule D gain subject to 28% tax rate**

Classified by:

Size of adjusted gross income ..... 1.4

**Secondary IRA payments**

(See also Individual retirement arrangement deductible payments, adjustment)

Classified by:

Marital status ..... 1.3

Size of gross adjusted income ..... 1.4

Reported on:

Returns with itemized deduction

Classified by marital status ..... 2.2

Time series, 1993-1997 ..... A

**Self-employed health insurance deduction**

Change in Law ..... pg 11

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

Definition ..... pg 109

Time series, 1993-1997 ..... A

**Self-employment tax**

(See also Deduction of self-employment tax)

Change in Law ..... pg 11

Classified by:

Size of adjusted gross income ..... 3.3

Definition ..... pg 109

Time series, 1993-1997 ..... A

**Separate returns of married persons**

(See also Marital filing status)

Classified by:

Each rate at which tax was computed .. 3.6

Marginal tax rate ..... 3.4

Size of adjusted gross income ..... 1.2

Sources of income ..... 1.3

Type of exemption..... 2.4

Reported on returns with itemized deductions

Classified by marital status ..... 2.2

**Short-term capital gain or loss**

(See also Sales of capital assets, net gain or loss)

Classified by size of adjusted gross

income ..... 1.4

**Short-term gain or loss from other forms**

(See also Sales of capital assets, net gain or loss)

Classified by size of adjusted gross

Income ..... 1.4

**Short-term loss carryover**

(See also Sales of capital assets, net gain or loss)

Classified by size of adjusted gross

Income ..... 1.4

**Single persons, returns of**

(See also Marital filing status)

Classified by:

Each rate at which tax was computed .. 3.6

Marginal tax rate ..... 3.4

Size of adjusted gross income ..... 1.2

Sources of income ..... 1.3

Type of exemption..... 2.4

Reported on returns with itemized deductions

Classified by marital status ..... 2.2

**Size of adjusted gross income**

Classified by:

Marital status ..... 1.2

Selected income and tax items ..... 1.1

Size of adjusted gross income ..... 3.3

Sources of income ..... 1.4

Type of tax computation ..... 3.1

1979 income concept ..... B

Definition ..... pg 109

Reported on:

Returns with earned income credit ... 2.5

Returns with itemized deductions ..... 2.1

Returns with modified taxable

Income ..... 3.1, 3.6

Returns with total income tax ..... 3.2

Type of exemption ..... 2.3

**Size of income**

Classified by size of adjusted gross

Income and by 1979 concept ..... B

**Social security benefits**

Benefits in adjusted gross income:

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

Definition ..... pg 109

Reported on:

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

Time series, 1993-1997 ..... A

**Social security and Medicare tax on tip income**

Classified by:

Marital status ..... 3.3

Definition ..... pg 110

Time series, 1993-1997 ..... A

**Sources of income**

(See also specific type)

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

Reported on:

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

**Sources of data**

(See description of sample)

**Spouse IRA**

Time series, 1993-1997 ..... A

**Standard deduction**

(See also Basic and additional standard deductions)

- Change in Law ..... pg 11
- Classified by:
  - Marital status ..... 1.2
  - Size of adjusted gross income ..... 1.2
- Definition ..... pg 110
- Time series, 1993-1997 ..... A

**State income tax refunds**

(See Taxes paid deduction)

- Classified by:
  - Marital status ..... 1.3
  - Size of adjusted gross income ..... 1.4
- Definition ..... pg 110
- Reported on:
  - Returns with itemized deductions ..... 2.1
  - Classified by marital status ..... 2.2
- Time series, 1993-1997 ..... A

**State and local income taxes**

- Definition ..... pg 110
- Reported on returns with itemized
  - Deductions ..... 2.1

**Statutory adjustments**

(See also specific type)

- Classified by:
  - Marital status ..... 1.3
  - Size of adjusted gross income ..... 1.4
  - 1979 income concept ..... B
- Definition ..... pg 110
- Reported on:
  - Returns with itemized deductions ..... 2.1
  - Classified by marital status ..... 2.2
- Time series, 1993-1997 ..... A
- Type of adjustment ..... 1.4

**Surviving spouses, returns of**

(See also Marital filing status)

- Classified by:
  - Each rate at which tax was computed .. 3.6
  - Marginal tax rate ..... 3.4
  - Sources of income ..... 1.3
  - Size of adjusted gross income ..... 1.2
  - Type of exemption ..... 2.4

Reported on returns with itemized

Deductions classified by marital status ... 2.2

**T****Tax credits**

(See also specific type)

- Classified by:
  - Marital status ..... 1.3
  - Size of adjusted gross income ..... 3.3
  - 1979 income concept ..... B
- Reported on:
  - Returns with modified taxable income . 3.1
  - Returns with itemized deductions ..... 2.1
  - Classified by marital status ..... 2.2
- Time series, 1993-1997 ..... A
- Type of credit ..... 3.3

**Tax due at time of filing**

- Classified by:
  - Marital status ..... 1.3
  - Size of adjusted gross income ..... 3.3
- Definition ..... pg 111
- Reported on:
  - Returns with itemized deductions
    - Classified by marital status ..... 2.2
- Time series, 1993-1997 ..... A

**Tax generated**

- Classified by:
  - Each rate at which tax was computed .. 3.6
  - Marginal tax rate ..... 3.4
  - Marital status ..... 3.4
  - Size of adjusted gross income ..... 3.5
  - Tax generated at specified rate ..... 3.5
- Definition ..... pg 111
- Reported on returns with modified
  - Taxable income ..... 3.1

**Tax items**

(See also specific type)

- Classified by:
  - Accumulated size of adjusted gross
    - Income ..... 1.1
  - Marital status ..... 1.3
  - Size of adjusted gross income.. 1.2, 1.4, 3.3
  - 1979 income concept ..... B

Reported on:	Definition ..... pg 112
Returns with modified taxable income . 3.1	Reported on:
Returns with itemized deductions ..... 2.1	Returns with itemized deductions ..... 2.1
Classified by marital status ..... 2.2	Classified by marital status ..... 2.2
Time series, 1993-1997 ..... A	Time series, 1993-1997 ..... A
<b>Tax liability</b>	<b>Taxable income</b>
Classified by:	Classified by:
Marital status ..... 1.3	Accumulated size of adjusted gross
Size of adjusted gross income ..... 3.3	Income ..... 1.1
Reported on:	Marital status ..... 1.2, 1.3
Returns with itemized deductions	Size of agi ..... 1.1, 1.2, 1.4, 3.5
Classified by marital status ..... 2.2	1979 income concept ..... B
Time series, 1993-1997 ..... A	Tax generated at specific rate ..... 3.5
<b>Tax payments</b>	Definition ..... pg 113
(See also specific type)	Reported on:
Classified by:	Returns with itemized deductions ..... 2.1
Marital status ..... 1.3	Classified by marital status ..... 2.2
Size of adjusted gross income ..... 3.3	Time series, 1993-1997 ..... A
Definition ..... pg 112	<b>Taxable interest</b>
Reported on:	Classified by:
Returns with itemized deductions	Marital status ..... 1.3
Classified by marital status ..... 2.2	Size of adjusted gross income ..... 1.4
Time series, 1993-1997 ..... A	1979 income concept ..... B
<b>Tax penalty</b>	Definition ..... pg 113
(See also Predetermined estimated tax penalty)	Reported on:
Definition ..... pg 112	Returns with itemized deductions ..... 2.1
Time series, 1993-1997 ..... A	Classified by marital status ..... 2.2
<b>Tax preparation fee</b>	Time series, 1993-1997 ..... A
(See also Miscellaneous itemized deductions)	<b>Taxable IRA</b>
Definition ..... pg 112	(See Individual retirement arrangement (IRA)
Reported on returns with itemized	taxable distributions)
Deductions ..... 2.1	<b>Taxable pensions and annuities</b>
<b>Tax rates</b>	(See Pensions and annuities)
(See Income tax withheld)	Time series, 1993-1997 ..... A
<b>Tax withheld</b>	<b>Taxable returns</b>
(See Income tax withheld)	(See also Nontaxable returns)
<b>Tax-exempt interest</b>	Classified by:
Classified by:	Accumulated size of agi ..... 1.1
Marital status ..... 1.3	Size of adjusted gross
Size of adjusted gross income ..... 1.4	Income ..... 1.1, 1.2, 1.4, 2.3, 3.3
	Reported on:
	Returns with itemized deductions ..... 2.1



**Taxable social security**

Time series, 1993-1997 ..... A

**Taxes paid deduction**

Classified by marital status ..... 1.3

Definition ..... pg 113

Reported on:

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

Type of taxes paid deduction ..... 2.1

**Total credits**

(See also Tax credits and Total tax credits)

Time series, 1992-1996 ..... A

**Total income**

Definition ..... pg 113

**Total income, net gain less loss**

Time series, 1993-1997 ..... A

**Total income tax**

As percentage of adjusted gross income . 3.2

Type of tax computation ..... 3.1

As percentage of taxable income ..... 1.1

Average ..... 1.1

Type of tax computation ..... 3.1

Classified by:

Accumulated size of adjusted

Gross income..... 1.1

Each rate at which tax was computed .. 3.6

Marital status ..... 1.2, 1.3

Number of exemptions ..... 2.4

Size of adjusted gross

Income ..... 1.1, 1.2, 2.1, 3.2, 3.3

1979 income concept ..... B

Type of exemption ..... 2.3

Definition ..... pg 113

Reported on:

Returns with earned income credit ..... 2.5

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

Returns with modified taxable income . 3.1

**Total itemized deductions**

Classified by:

Marital status ..... 1.2,1.3

Size of adjusted gross income ..... 1.2, 1.4

1979 income concept ..... B

Definition ..... pg 114

Reported on:

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

Limitation reported on:

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

Time series, 1993-1997..... A

Type of deduction ..... 2.1

**Total miscellaneous deductions**

(See miscellaneous deductions)

**Total payments**

Time series, 1993-1997..... A

**Total rent and royalty income or loss**

Definition ..... pg 114

**Total standard deduction**

(See Standard deduction)

Time series, 1993-1997 ..... A

**Total statutory adjustments**

(See Statutory adjustments)

Time series, 1993-1997 ..... A

**Total tax credits**

(See Tax credits)

Definition ..... pg 114

**Total tax liability**

(See Tax liability)

Definition ..... pg 115

**Type of tax computation**

Classified by size of adjusted gross

Income ..... 3.1

Definition ..... pg 115

**U****Unemployment compensation**

Classified by:

Marital status ..... 1.3

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Size of adjusted gross income .....	1.4
Definition .....	pg 115
Reported on:	
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2
Time series, 1993-1997 .....	A
 <b>Unreimbursed employee business expense</b>	
(See also Miscellaneous itemized deductions and employee business expense)	
Definition .....	pg 115
Reported on returns with itemized	
Deductions .....	2.1

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